

Daily Edmonton Bulletin.

VOLUME IV,

EDMONTON, ALBERTA, TUESDAY, JANUARY 9, 1906.

NUMBER 7.

SPECIAL AUDITOR'S REPORT ON CIVIC ACCOUNTING

Continued from Special Edition

(EXPLANATION) Auditor's adjustment of Cash Balance in Cash Book is as follows:

Balance per Pass Book Overdraft	\$ 3380 16
Less errors to correct	98 00
Cheques Outstanding	3282 18
Jan. 4, Deposited Taxes, etc.	840 95
Jan. 6, Deposited proceeds 7 Debs.	42478 35
Less Debits	39912 05
412 05	
5 70	
Feb. 3, Special Tax Debentures	40329 79
Feb. 3, Special Tax Debentures, interest	15294 00
Feb. 4, Electric light operation Trans.	91 10
Balance Jan. 1 was \$3364 51	3465 37
	21839 98
Balance Cash on hand as reported	\$ 9937 50

32. Says Secretary speaks of Capital Account as a "rest account." Profit and Loss Account, Surplus of Assets over Liabilities, and Reserve Capital, this last function being an addition to the evolution and nomenclature of accounting.

33. He points out that the Secretary has written back two items of over depreciation into Capital although he did not admit they were wrong.

34. He refers to the Secretary's report for 1902 to show that he then thought there was a shortage in the Sinking Funds, whereas at the end of 1904 the auditor finds a surplus.

plus. He defines a Municipal Sinking Fund and asks what the increasing value of the general Tax Debenture Assets has got to do with increasing the Sinking Fund deposit or earnings.

35. He calls attention to the fact that Sinking Fund cannot be diverted as suggested by Secretary.

36. Re Sewerage Debenture Bonds. He says the Secretary failed to produce minutes to him to confirm his claim that a fixed rate of 6c. per foot special frontage assessment was made upon the properties referred to in paragraph (19), and which would only be about 50 per

Continued on Page Four.

TWO ACCIDENTS ON STRATHCONA HILL

Party of Pythians and Passengers from Late Train Thrown Over the Grade

Two accidents occurred last night on the road between this city and Strathcona, neither of which were serious, although either one might easily have been fatal.

The first accident occurred at about eight o'clock in the evening to a wagon load of Pythians, who were on their way to the city to attend the joint installation of officers, which took place in Houserton's hall last night. They had just started down the hill on the other side, when the wagon began to slew from side to side on the road and just at a critical moment a wheel broke and precipitated the dozen or more Knights of Pythias over the bank. Several of them were more or less shaken up, but W. L. Scanlan, of Strathcona, was the only one so unfortunate as to be seriously hurt. Mr. Scanlan had a wrist badly sprained and had to have medical attendance. Fortunately Dr. McIntyre was among the party and the injured man was brought at once to Edmonton and received such attention as enabled him to attend the installation, notwithstanding his injuries. None of the other members of the

party required medical attention.

The second party to meet disaster on the same road were passengers from the late train over the C. & E., who arrived in Strathcona at 10.45 and taking Potter & McDougall's trolley for the city, got along as far as the scene of the first wreck when the horses shied at the broken wagon and tipped the trolley over the bank, throwing the whole party out. Two travelling men were injured, Arthur Congdon of Winnipeg and A. L. Roberts of Toronto. Mr. Congdon received the most severe bruises, lightning on his face and head, and he is laid up for the day, while Mr. Roberts received bruises which will give him a decided limp for several days.

The road along the hill leading to the bridge is dangerous in several places, and the recent fine weather has not helped it, as it has merely thawed the snow in the day time and allowed it to glaze up at night, offering an icy track on which neither men, horses nor vehicles can get a firm hold. Until there comes sleighing, the roadway leading to the bridge will be none too safe.

PONOKA BRIEFS

Ponoka, January 8.—The hog trade has been flourishing for the past few weeks, and last week our local butchers shipped no less than four carloads mainly for the British Columbia market.

The amount of fish being caught in Battle Lake is quite large. Messrs. Alper & Co. are finding a ready market. They have shipped several tons of white fish.

In the departure of Miss Stretch and Miss Spackman, the Baptist and Presbyterian churches lose their organists. The former lady has gone to take a six months' music course in the Alberta college, Edmonton, while Miss Spackman pursues high school studies in Lacombe.

J. D. McMillan, who has a large business in the new town of Stettler, east of Lacombe, returned Saturday from a week's sojourn there. He gives a glowing account of the rapid development taking place there.

Weather conditions are perfect, but the farmer's prayer is for more snow. A number of ranchers are getting their marketable cattle ready, as prices are quite satisfactory, and they can have the beef in first class condition at little or no expense, practically no feeding being necessary.

After a number of protracted meetings the Ponoka Farmers' Association has got to work. They intend opening a warehouse in town at an early date, and will, besides grain, deal in stock and produce extensively.

Chas. Ayde and David Stewart returned Saturday from a visit to friends in Iowa. They have been in this country for several years, and are making their way in the Blindman district, where both own goodly tracts of land.

The annual general meeting of the Alberta Mutual Fire Insurance Co. will be held in the offices of the company here on Tuesday January 16, at 2.30 p.m., for the purpose of electing officers and transacting other business. Every member is requested to be present.

RED DEER NEWS

Red Deer, Jan. 8. (Special to the Bulletin)—H. H. Raikes of Pine Lake, is in town.

A large steel smoke stack has been erected at the new mill.

Mr. Christie of Windsor, Ont., representing the Stevens Paint Co., is in town. He intends locating his family at Calgary.

Geo. S. Wilkins left for San Francisco, Cal., for a few months holiday. Mr. F. E. Wilkins will join him in a week or two.

R. Wilton and wife left on Saturday for Vancouver. Mr. Wilton, we are informed, has been offered a position in that city and may remain there.

H. Jewels and wife left Saturday for Banff.

Charley Reed left for Vancouver yesterday. He is trying to locate a market for western stock.

It is rumored that another chartered bank is to be opened here, but nothing definite is known as yet. Gaetz Bros. have had the waterworks connected with their place of business.

Mrs. Darfoot has been appointed on the teaching staff of the Red Deer school.

Reports are coming in from Cypress Lake, the Red Deer summer resort, that the country around there is becoming infested with timber wolves. One young lady was followed to her home by a pack and a man was attacked while crossing the lake and just managed to stand them off until assistance arrived.

Hill & Horn have moved their stock of groceries into the premises recently occupied by Butcher & Pablow. This enlarges the capacity of their store exceedingly.

H. Mohring and J. A. Jansen are guests at the Alexandra.

T. Tom Atkinson of the Queens Hotel, Wetaskiwin, has been spending the past week in town.

C. M. James of Vancouver, B. C., is staying at the Arlington.

S. Woodhouse of Calgary is in town.

Red Deer gives promise of another busy building season.

REGINA ROBBERS SHOOT JANITOR

Regina Branch of the Bank of Montreal Broken Into. Robbers Interrupted—Exchange Shots With Watchman

Regina, Jan. 8.—The office of the Bank of Montreal here was entered by burglars this morning and Geo. Jackson, janitor and watchman, was shot in the leg when he interrupted proceedings. He was afterwards rendered insensible by a sand-bag. The burglars entered the building through the rear window. Jackson was aroused and started to go down stairs. One of the burglars fired and the bullet struck Jackson. The latter returned the fire but did not do any damage. He was then felled by a blow on the head. The burglars scrambled out of the building and Jackson fired another ineffective shot at them. The noise attracted the police but the burglars made their escape. Jackson was unconscious thereafter and was sent to the hospital. The bank is now occupying temporary offices while the new building is being erected and the burglars probably thought the accommodation was poor. It is supposed that they were itinerants. Jackson has furnished a good description of them, and the police at outside points are on the lookout.

—Strathcona Chronicle: The Edmonton Bulletin of Friday last appeared as a seven column eight-page daily, an enlargement that is significant of the growing time and needs of that city and district. The Bulletin Co. have recently installed a new Duplex printing press, and other expensive machinery.

WILL KEEP UP THE VIGOROUS SETTLEMENT POLICY

Aggressive Immigration Campaign Will be continued in an Effort to Secure British Settlers

Ottawa, Jan. 8.—Lord Strathcona had a second interview with Hon. Frank Oliver today in regard to immigration matters. The High Commissioner sails for England on Saturday.

Ottawa, Jan. 8.—Bearing his eighty-five years lightly, and almost as full of vigor as a lad of sixteen, Sir Donald A. Smith, Lord Strathcona, arrived in Ottawa Friday for a conference with the Government. His Lordship suffered a severe injury to his knee just before he left England, but despite that fact, he is apparently able to get around quite well. He is greatly pleased with the winter weather prevailing in the eastern provinces, and declares that it almost makes him wish he were in Canada to stay. He landed in Montreal a few days ago, and was met by a host of old friends and acquaintances. Remembering his accident, there were many offers of assistance, but Lord Strathcona waved aside all such proffered help, and walked out alone.

The conference in Ottawa was in regard to the immigration policy to be pursued by the Laurier administration during the coming season. There were present Sir Wilfrid Laurier, Hon. Frank Oliver, W. W. Cory, Deputy Minister of the Interior, W. T. R. Preston, Canadian Immigration Commissioner in London, and W. D. Scott. The conference was held in the private office of the Prime Minister, in the Government buildings. Although the meeting was of a private nature and members who were

present would say little about what was decided upon, it is understood that the decision was arrived at that there should be no relaxation in the aggressive campaign for immigrants pursued in Great Britain last year. It was felt by those present at the conference that the immigration from foreign countries would come through the natural channels, but Englishmen have such terrible ideas of Canada that a certain amount of education will be needed with them. Speakers will be accordingly be sent over, and meetings will be addressed, where the people will be told of the fertility of the Canadian West and of the land of opportunity. Two years ago the greater part of the immigration campaign was carried on by distributing literature, and last year that was supplemented by the sending out of speakers in greater numbers. It turns out that the last-named campaign was the more successful. The prospective settlers in Canada preferred to have the men themselves there, in order that questions might be asked and information received from men who had been in Canada. Literature they said so easily exaggerated, and they would be inclined to believe only small portions of it.

Prospects for a large increase in the number of settlers from Great Britain, are excellent. The campaign of education promises to be an extended and successful one.

His Lordship took great interest in the discussions and went away thoroughly satisfied that everything possible would be done to bring out settlers to Canada.



A Happy New Year TO ALL

We supply during the New Year's season and all the year round, all kinds of LUMBER, WINDOWS, DOORS and everything in woodwork for house building.

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Manufacturers, Lumber Dealers and Jobbers.

COAL! COAL!

THE BEST ALWAYS
\$3.50 Per Ton
Delivered



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A. E. MAY, Manager
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JAN. 2nd to JAN. 16th

25 Per Cent Off 25

LADIES' CORSET COVERS, NIGHT-GOWNS, UNDER-SKIRTS, AND DRAWERS
ALSO A LARGE NUMBER OF WASHABLE COLLARS.

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1906
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The Tally-Ho Bus will run passengers over to the hockey match Thursday night, January 4. Phone us to call for you.
We aim to please our patrons. That's why we are doing the business.
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W. J. HORNER Proprietor

NEW YEAR'S GIFTS CHEAP.

WE OFFER ALL
FANCY CHINA AND TEA SETS
AT COST THIS WEEK

Wishing one and all the compliments of the season.

The Whitelaw Co., Ltd.

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during its half-century of triumphant existence has been played and enthusiastically endorsed by the world's great artists. And so when one merely mentions the name "Heintzman & Co." he conveys to the intelligent listener everywhere—at home and abroad—all that could be said in column after column of rarest and most enthusiastic praise.

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In all Lines of Winter Goods will be the order of the day from now on, and if there is anything you require in the following lines be sure you give us an early call.

LADIES' CLOTH COATS.	FELT SHOES
FURS OF ALL KINDS	CHILDREN'S BEARSKIN
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A Trust Company endures for generations—carries out the very letter of your bequests.

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Corner Jasper avenue and First street.
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Manager,
Edmonton Branch.



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CAKES
PASTRY,
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FRESH EVERY DAY.

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APPLE PIES a specialty.
Try our GOLDEN ROD CAKES, only
15 cents each

HALLIER & ALDRIDGE

Fruiters and Confectioners

JAPANESE CHINA

A large importation just received at Prices lower than you can buy in Eastern Canada.
Also a few rare pieces of Vienna and Dresden China bought at 50c. on the \$1. This must be cleared out before Christmas at your own prices.
Our stock is full of beautiful Christmas suggestions at prices never before heard of in the West.

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Opposite Jasper House
C. E. MORRIS, Prop.

THE GREAT WEST LAND CO., Limited.

Some Good Propositions on Main Street First and Second Streets. Nothing better on the Market to-day.

200 Lots on the Great Estate, the best Suburban property on the Market in the Western part of the City. Good Terms.

Lots in Every Part of the City.
See us about your Fire Insurance.
Phone 138 Office: Jasper Avenue



A Happy New Year
comes to all who drink

Edmonton Beer

because it brings health to those who need it and helps those who have good health to retain it. The purest beer brewed, bottled by

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PERFECTION

Has never been accomplished in anything, 'tis said, but we have come dangerously near it in our

Production of the New Coal

Buy from us and you will see!

The MAY'S COAL CO. Ltd

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Pictures painted in natural color from any Subject Estimates free on this class of work

If you have beauty, I can take it.
If you have none, I can make it.

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The C. N. R. Store and Lunch Counter

After skating or at the theatre or any outing you will enjoy a hot cup of tea, coffee, etc., with a nice piece of pie or sandwich, hot-buns or fruit.
Light warm rooms, perfect cleanliness and moderate prices.
FRUIT, FRESH CHOCOLATES, OYSTERS, GROCERIES.

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THE GALLAGHER-HULL

Meat and Packing Company, Ltd.

PHONE 6

ANNUAL STATEMENT OF STRATHCONA FAIR

A Bunch of Personal Items From the City Across the Way

The following is the financial statement of the Strathcona Industrial Association for the year 1905:

Receipts	
Cash on hand, Dec. 15, '05	\$100.42
Stock and shares received	477.50
From	1941.25
Subscriptions	159.54
Grants Town and board of	600.00
Trade	700.00
Gate receipts	800.00
Bills payable	653.05
Salaries and Sundries	653.05
Total	\$5582.12

Expenditures	
Bills payable	900.00
Salaries and sundries	832.40
Interest and discount	106.30
Taxes	102.00
Grounds and buildings	439.62
Purses	2061.75
Prizes	771.35
On hand and in bank, Dec. 31, 1905	368.74
Total	\$5582.12

Shares	
754 shares, sold at \$5 per share	\$3,770.00
Collected 1st, 2nd and 3rd calls on same	\$2,827.50
Balances, Dec. 31, 1905	942.50
Total	\$7,540.00

Liabilities	
Unpaid accounts	\$72.50
Note in Imperial Bank	800.00
Note in Imperial Bank	600.00
Total	\$1,472.50

Shareholders
M. McIntyre, A. McLean, R. E. Douglas, H. H. Crawford, A. G. Hoffman, Dr. Tolson, Hon. A. C. Ruth-erford, W. E. Ross, J. Fitzgerald, T. Cowles, V. T. Richards, A. E. La-amer, M. E. Herrick, F. C. Jamieson, J. G. Tipton & Sons, W. H. Sheppard, F. C. Scaman, O. Bush, J. B. Miller, J. J. Duggan, Dr. McIntyre, J. Gainer, W. J. Jackson, R. Ritchie, H. Wilson, J. Lyons, R. Turnbull, R. Crockett, A. H. Richards, W. Tel-ford, R. W. Bell, J. E. Green, E. White, H. H. Duesbe, W. Lang, R. McKernan & Sons, A. P. Laughlin, W. L. Wilkin, T. Henderson, E. W. McKenzie, M. McIntyre, Erick C. Baslin, J. R. Hewitt, H. G. Clarke,

Mayor Sheppard went south this morning on the C. & E. train.
Mr. Woods of the Royal hotel, has returned to town from a holiday trip to Red Deer, his trip was a combination of pleasure and business.
Mr. Brymer, late of New Brun-swick, has been ill of late. Dr. Crang has been in attendance.
Mr. Wuhlfahrt Sr., is recovering from a severe attack of pneu-monia.
Mr. G. Johnson, who was seriously injured in the Northwest boarding house fire, is on the street for the first time today.

MacKenzie & Herrick loaded the four-ton safe of the Imperial Bank safely on the car-en route for Cal-gary on Saturday.
Mr. T. E. Bowerman, late of Min-nesota, U.S., left town a few days ago. He has been in the province about a year and looked carefully over the land before taking up a grant. He finally located near Saddle Lake about 130 miles northeast of the capital. He claims he has made a good selection, land light sandy loam, where grain ripens sooner than near here, abundance of fish, game, grass and timber. He has been on his loca-tion about three months and reports that over thirty new settlers have come in since.
J. H. Connolly went to Leduc this morning. He was placing two teach-ers, the Misses Thomas, from Wm-sor, Ont., for whom he had secured situations.

Rev. Father Van Wetter of Wet-askwin, came in from the south on the 3.40 train.

NOTICE
The partnership heretofore exist-ing between W. C. Harrington and S. A. Mahoney has been dissolved, and the debts of the partnership will be paid by S. A. Mahoney. (Signed) W. C. Harrington, Jy 5-6 sig

THE Canadian Northern Restaurant

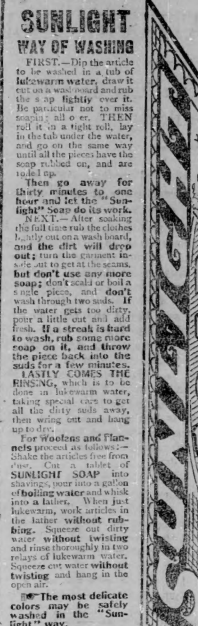
will be open
Monday, Dec. 11th

In the former premises of the Ox-ford Restaurant, (McDougall street), near Garney & Lessard's store, Good meals, speedy service.
Your patronage solicited.

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SUNLIGHT SOAP

is better than other Soaps but is best when used in the Sunlight way. Follow directions.



\$5,000 REWARD will be paid to any person who proves that Sunlight Soap contains any injurious chemicals or any form of adulteration.

Your Money Refunded by the dealer from whom you buy Sunlight Soap if you find any cause for complaint.

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We are sole agents for the coal from the Brenton mine, which is superior to any other coal mined in this dis-trict.

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You will find all the leading, much advertised proprietary medicines, if you have discov-ered that a particular remedy has been a help to your phys-ical welfare—the sure you will find it on our shelves. When you require anything in Soaps, Perfumes, Combs, Brush-es, Tooth Powders or Pastes, we have a full line, in fact anything in drug needs to be secured at a first-class drug store. We have just what you are looking for.

J. M. Sissons Prescription Druggist

Monkey Brand Soap cleans kitchen uten-sils, steel, iron and tinware, knives and forks, and all kinds of cutlery.

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has now opened a Bath Parlor at her Health Sanitarium on Jasper avenue, second door beyond Kinross street going east, where all kinds of baths will be given from a plain tub bath to the finest perfumed vapor bath. She kindly solicits the patronage of the public and her prices will be so reasonable that all can afford to be clean and fragrant; the first bath awarded to each patron at half price. Bathing days Tuesdays, Thursdays and Saturdays; at other times, ap-pointment, until further notice.
Tours for Health

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Deposits received and interest al-lowed on deposits of \$1 and up-wards at current rates from date of opening account and credited yearly.

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The Royal Trust Co.

HEAD OFFICE, MONTREAL
CAPITAL SUBSCRIBED, \$1,000,000
CAPITAL PAID UP, \$500,000
RESERVE FUND, \$500,000
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VICE-PRESIDENT
HON. SIR GEO. DRUMMOND, K.C., M.R.
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Jumpers from \$12.00 Sleighs from \$25.00

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Dear Mother

Your little ones are a constant care in Fall and Winter weather. They will catch cold. Do you know about Shiloh's Consumption Cure, the Lung Tonic, and what it has done for so many? It is said to be the only reliable remedy for all diseases of the air passages in children. It is absolutely harmless and pleasant to take. His guaranteed to cure or your money is returned. The price is 25c. per bottle, and all dealers in medicine sell.

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This remedy should be in every household.

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An Adv. in the "BULLETIN."

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PIANIST AND TEACHER
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MISS BESSIE PHILLIPS gives lessons on the Piano, Organ and Violin. Pupils taken through the Vienna Con-servatorium Course.
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Soprano Soloist,
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OPEN FOR ALL ENGAGEMENTS.
Church Entertainments, Private Parties, Balls, etc. Country Work a Specialty.
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Musical Director, Mr. Thomas Irvine. Open for engagements, Theatres, Or-atorios, Concerts, Private Parties, Assemblies. All business communications to be made to
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Teacher Violin, Piano, Organ, Singing, and Instruction. Violinist Clarke's Or-chestra. Orders left at Foster & McDo-nald's Store will receive immediate atten-tion. Phone 121.

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Mr. Chas. G. Jones has been tuning for the following institutions and well known artists for the last five years, to whom new customers are referred. The superiority of his work is therefore unquestionable.
Mr. Vernon Barford, Alberta Col-lege; Rev. J. H. Fiddell, Principal, Mr. Percy Hook, Musical Director, the Convent, Rev. Mother Superior, ASTLEY-JONES PIANO & ORGAN COMPANY.
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DENTAL.

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Edward B. Cogswell.

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Terms Moderate.
Namaya Ave., Opposite Cuthings Of-fice or E.O. Box 800, Edmonton.

Our Sale and Want Column

Two lots near C. N. R. \$750 each; terms.

One lot near Alberta Hotel \$900; terms.

A Shop—New house, seven rooms, just finished, \$1800; terms. The lot is high and dry.

On Jasper avenue, several splendid twenty-five, thirty-three and fifty feet frontages, and close to the city. The prices are low and terms. Sure sellers in the spring at well advanced prices.

Special offer—25 feet frontage near West Office on Jasper avenue, for \$10,000. Good terms. This will be picked up quick.

First street. Several good propositions at \$200 per foot frontage, terms.

Warehouse sites. Facing the C. N. R. 2 lots, 150 foot frontage on Mackenzie for \$8,000, top of Fourth street and also two lots 150 foot frontage on Mackenzie for \$5000 top Fifth street.

Wanted. Scrip for 240 acres, at once. Reasonable price paid and all in cash.

For cash only. We can sell you 20 lots on the Norris estate for \$1500 close in. It is impossible to get anything to bear this proposition in Edmonton real estate market. Only fancy—\$55 per lot. Owner must have money by 21st December, hence the sacrifice.

Here is another good thing: Two high and dry lots across the C. N. R. track for \$750 each, and terms. Have you noticed the rise lately across the track. We have several single lots there at \$750, terms.

Special attention. Two lots close in, on the River, for sale, very easy terms. These are worth \$900.

Several lots on First, Second, Third and Fourth streets, West End, north of Jasper, from \$2000 up to \$5000 each. All good safe buying and sure of increase in value before many months.

Improved farms. There is sure to be a rise of values in the spring. We have several scraps at present in Stoney Plain, Clover Bar, and Sturgeon. What we cannot show you in good value will be hard indeed to find from \$10 to \$40 per acre and close in to Edmonton City.

Unimproved farms. We have several large tracts of country lying along the new railroad line from \$1 per acre and easy terms. The best of deep black loam and clay subsoil and partly clear of brush, plenty of good water.

The Seton Smith Co

Red Star Land Office

McDonnell Avenue, Edmonton, P.O. Box 258



FEELS GOOD
to feet and fingers. There's a silky softness to

"Dominion Brand" Hose
that means foot comfort—as well as wear and warmth.

Insist on seeing "Dominion Brand" Hose—and look for "The Tag That Tells" on every pair.

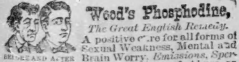
Abbey's Effervescent Salt

is recognised as the best Saline in the World. Like Admiral Lord Nelson, it is known as the Salt of Salts—both being considered the best of their kind.

Nelson "The Salt of Salts" among Sailors!

Abbey's "The Salt of Salts" among Sailors!

see and see a Dottle



Wood's Peppermint Cure
The Great English Remedy. A positive cure for all kinds of colds, coughs, croup, whooping cough, influenza, and all other ailments of the throat and lungs. It is sold by all druggists and mail order houses on receipt of price. Write for pamphlet.

Sunlight Soap is better than other soaps, but is best when used in the Sunlight way. Buy Sunlight Soap and follow directions.

CANDY & COY.,

P.O. Box 93 Phone 219

House and three lots, Sixth street, west end, \$5,500.

House and lot, First street, \$2,000. Improved farm, nine miles from the city, 240 acres broken, three hundred and twenty, acres.

Half section of first-class land. Only eight miles from the city. \$15 per acre on easy terms. This is a good farming district and the terms are exceptionally easy.

Improved farm, nine miles from the city. Sixty acres broken. Log house; creek runs across corner. All fenced. \$13,500 per acre. Good opportunity for a young man. \$700.00 cash and the balance easy.

Clover Bar. One of the best farms in this noted district for \$30 per acre. 220 acres broken, creek; large frame house; plenty of good stabling.

Four hundred acres, close to the city, suitable for subdivision. Several good buildings on it. This is the west of the city and a first-class investment.

F. Fraser Tims

Opposite Post Office, Edmonton.

AGENT FOR

Sun Life Insurance Co. of London, England. Phoenix Fire Insurance Co. of Brooklyn. Insurance Co. of North America.

FOR SALE.

City Lots, Farm Lands, Fort Saskatchewan town lots, all 50x150, prices \$50 and up; reasonable terms; this property is one of the best investments that can be made.

Several lots on First, Second, Third and Fourth streets, West End, north of Jasper, from \$2000 up to \$5000 each. All good safe buying and sure of increase in value before many months.

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Re-LIQUOR LICENSES

To the Editor of the Bulletin:

Dear Sir: In a recent issue of your paper some letters appeared in connection with the granting of liquor licenses in this city. Because of the liberty of the subject is dear to me, and tyranny is odious and because I know that there is a rough equity in the minds of most men which always hesitates to accept even moral reform at the cost of injustice, I am constrained to write as follows:

I think it is a fair principle that if a man goes into a business that has the sanction of the law, and has been compelled to spend considerable sums of money upon the premises to conform to the requirements of the law, the citizens should not cause him any deprivation unless he is guilty of violation of the law.

At this time Edmonton is threatened with a state of congestion in the matter of accommodation, the city is growing beyond the horizon of little and little ideas; and if it is a fact that she is going to be more than a provincial town, it would be in the interests of the community that the number of licenses be increased and that as speedily as possible. There is no doubt that an unlicensed house brought in to competition with a licensed house cannot be maintained at a profit, and be equal in respect to board and lodging, besides being up-to-date and attractive, if so I have never seen it.

Why should a few, call them fanatics, individuals, if you like, cause annoyance and trouble, who thinking themselves better than their neighbors and intolerant of any indulgence, impose on others restrictions which to many are an incentive rather than a curb. Men and women will never be made temperate by any system of curtailment of their rights and privileges. It encourages a spirit of opposition and underlying it all there is marked unpopularity.

It is not restriction of licenses that is wanted, but a regulation of the license itself. I cannot conceive how anyone in his sane senses can advocate the abolition of the issuing of licenses, unless he wishes every nook and corner of the town, turned into a low-shed, where not only drink would be sold, but all sorts of vice would flourish. If such a scheme were adopted cities would soon be overrun with speak-easy joints and dens of many colors.

The ex-Prime Minister of England, a short time ago said as follows: "It is an old error to suppose that he does a service to temperance who does a personal injury to the license holder or brewer. Believe me no moral reform can be raised upon foundations like those. The growth of temperance among our people, one of the greatest and most beneficial changes that has happened in my experience is not due to preaching based upon doctrines such as that, and I firmly believe that those who try thus to associate in an undissolved union, the injury to a class with a danger to public morals may succeed, indeed, in injuring the class, but will leave public morals where they were so far as temperance is concerned."

I am in favor of temperance in all things, but the agitation which some are endeavoring to foster is a serious evil. It fills the community with bitterness and asks good citizens to cast aside public duties with the one object and that is to kill the liquor dealer. It breeds hypocrisy; it is a wrong, it is unfair, it is a confiscation of an asset accumulated with the aid and consent of the law, and the late Archbishop Magee was correct when he said, "I would rather see England free than England sober."

I am yours truly,

A. W. TAYLOR.

A SIGNIFICANT COMBINATION

(Toronto Globe)

Yesterday's vote in Toronto makes plain the combination of the Tory machine and the liquor trade machine in municipal affairs, and the co-operation with them of the street railway influence. That triple combination defeated Mr. Spence and the license reduction by-laws. The organization that did the one did the other. Those who understood the situation were convinced on Saturday that the combination of forces had taken place, and to yesterday's vote was no surprise.

ANNOUNCEMENT

We respectfully beg to announce to the public that we shall open up-to-date architectural offices for the practice of our profession in the city of Edmonton, Alta., on or about January, 15th, 1906, and respectfully solicit a share of the public patronage upon the merits of our reputation to give our clients the best in our line of profession, which is our ambition and endeavor to maintain and extend.

We may state that we will fully cover the Western Provinces of Saskatchewan, Alberta and British Columbia, as we have offices at Regina and Calgary now, and with our office in Edmonton, we shall rank with the largest offices in Canada.

We employ a staff of competent and skilled assistants, who are fully up-to-date in all lines of our business. Parties who wish to correspond with us until such times as we open up in Edmonton are requested to address all letters to P. O. Box 275, Calgary, Alta.

Yours respectfully,

W. M. BODD,

E. H. HARRIS,

Assoc. Architects.

Calgary and Regina,

to Jan. 15, 06

EDMONTON ST. ANDREW'S SOCIETY.

Edmonton, Alta., Jan. 8.

A general meeting of this society will be held in the city council chamber on Thursday evening at 8 p.m. All members are requested to attend, and all Scotsmen wishing to become members will be welcome.

By order

HARRISON LYONING,

Secretary.

dy 7-9 chg

NOTICE

Notice is hereby given that an application will be made to the Parliament of Canada at its next session for an Act to incorporate a company to be known as "The Great Trunk Pacific Telephone Company".

To establish, construct, or acquire by purchase, lease or otherwise, and to maintain and operate any overhead, underground, wireless or cable lines of telegraph or telephone from and to any place in Canada or elsewhere, and to connect with any telegraph or telephone lines, including cables, and any system of wireless telegraphy now or hereafter in use in Canada or elsewhere, or lease its lines or any part thereof.

To enter into arrangements with any telegraph company for the exchange and transmission of messages, or for the working in whole or in part of the lines of the company.

To enter into any arrangement with any person, board or company possessing, as proprietors, any line of telegraphic communication or wireless telegraphic or other apparatus, upon such terms and in such manner as the board of directors from time to time deem expedient or advisable.

To manufacture, purchase or otherwise acquire, lease, acquire, sell and dispose of instruments, apparatus, plant and appliances used or for use in connection with a telegraph or telephone business.

To acquire by purchase or otherwise, or to dispose of shares in any capital stock of, and the bonds, debentures or other securities of any company authorized to carry on a telegraph or telephone business.

To acquire and dispose of any rights in letters patent, franchises or patent rights for the purposes of the company's undertaking.

To maintain and repair telegraph lines or others within the Dominion of Canada or elsewhere.

To erect, maintain and keep up their line or lines along the side of or across any public highway, bridges, water courses or other such places, or under any navigable waters either wholly in Canada or dividing Canada from any other country.

To enter, by and through their workmen and agents, duly authorized, into and upon the lands of His Majesty or any person or persons or bodies politic or corporate whatsoever, and survey the same, or any part thereof, and to set out and ascertain such other things as they think necessary and proper for making the said telegraph or telephone lines.

To erect in or upon such lands, such posts, station houses and other works as the company think requisite and convenient for the purposes of the said line or lines, and to erect, work, use and possess any non-navigable river, necessary for making and completing the said line or lines.

To cut down the trees and underwood for the space of fifty feet on each side of the said lines wherever the same shall pass through any wood; To borrow of money, not exceeding the amount of the paid up capital of the company as the shareholders deem necessary, and to issue bonds therefor, which shall be and form a first charge upon the whole lines, works and plant of the Company, in such sum and at such rates of interest and payable at such times and places as the directors determine for the purpose of carrying out of the objects or purposes of the Company.

To enter into contracts with any Government, corporation, company or individual in respect of the construction, acquisition or operation of telegraph or telephone lines, or any public or private improvements in any province of Canada or elsewhere.

To possess all such other powers and privileges as may have been given to any company having like purposes in view, or as may be incident to or reasonably necessary for the successful carrying out of the undertaking contemplated.

Filed at Montreal this 16th day of December, 1905.

W. H. BIGGAR,

Solicitor for the applicants.

LOST AND FOUND

LOST

A brown spaniel dog. Finder return to Jos. Charlebois, and be rewarded. dy 4-11 chg.

LOST

Black leather ladies purse, containing a sum of money. Reward offered if returned to office of National Trust Co. Limited. dy 2-3 chg.

FOUND

A sum of money. Owner may have same on proving property and paying expenses. Apply Ross Bros. dy 301-302 pd.

POSITION AS NURSE

An English nurse fully certificated would be glad to hear of a vacant post in an infectious hospital some where in the Provinces. Particulars to G. M. Edwards, 30 Prices Avenue, Cliftonville, Margate, Kent, England. dy 4-9 pd.

FOUND

On Jasper avenue near Bank of Montreal, a black and white dog. Have same on proving property and paying expenses. dy 4-9 pd.

STRAYED

A black curly bitch pup, six months old, with white on chest. Answerable after this notice will be presented. N. Gurton, Fifth street, west, dy 300-302 pd.

STRAYED

A black curly dog, little white on the throat. Anyone harboring the same after this notice will be prosecuted. A Bruce Powley. dy 290 tr

LOST

Between post office and Fifth street a Japanese leather pocketbook. Kindly return to Bulletin office. dy 4-9 pd

WANTED

Position as housekeeper, or cook in hotel. First class references. Apply Box 100, Bulletin. dy 6-7 dy

HARNESS MAKER

Any good harness maker out of a job can get a steady position at the Great West Saddlery Co., Ltd. dy 4-5 chg

WANTED

A place in small family by an English girl. Hannah Williams, Box 436. dy 4-5 chg

WANTED

Position as cook in hotel or camp. Apply Wing Lee Laundry, Quong Lung. dy 4-9 pd

WANTED

Two experienced dining room girls. Apply Windsor Hotel. dy 4-9 pd

WANTED

Twelve good axe men for survey work. Apply C. E. Moine, Windsor hotel, Edmonton. dy 1-2

WANTED

Situation as handy man, good scholar; could act as salesman. Apply Box 90. dy 298-303 pd

WANTED

Position as book-keeper, by unmarried man, 24 years of age, over 2 1/2 years experience. Capable of taking charge of any set of books. Best of references. Address Box 214, Edmonton. dy 2-4-6-8-10-12 pd

STOVE WOOD SAWED

By the day, or per single cord, into three lengths, 50c. into four lengths 60c. per cord. Stove wood for sale \$1.40 per cord. Leave orders at Carbery & Lessard. Address Box 173, Edmonton. dy 6

EDMONTON BULLETIN

DAILY—Delivered in City \$4 per year. By mail per year, \$3.

SEMI-WEEKLY—Subscription per year, \$1. Subscriptions strictly in advance.

BULLETIN CO., LTD.
DUNCAN MARSHALL,
—Manager.

TUESDAY, JANUARY 9, 1906.

WHERE ARE THE RESOURCES?

"Montreal Gazette: The New Brunswick Government has issued its financial statement for the year ending October 31. The ordinary revenue is given as \$865,636 while the ordinary expenditure was \$874,418, which means a little deficit of \$8,782. There seems to have been borrowing, however, for expenditure on 'capital account' that increased the debt by over half a million dollars, a considerable sum of a province of less than 350,000 people. Where then are those 'rich' natural resources from which flow such streams of Provincial revenue? New Brunswick has control of the 'public domain' and New Brunswick is behind the game. This was the kind of deal the Opposition sought to force on Alberta and Saskatchewan.

A SETTLEMENT WITH THE C. T. P. IS DECENT

It is supposed that the present tour of Grand Trunk Pacific officials will be extended to Edmonton in connection with the pending agreement between the company and the city regarding the location of terminals here. In the interests of both parties it is desirable that this should be so and that a definite arrangement of this important matter should be made as early as possible. The volume of business secured by the new company under the competitive conditions which will exist here at the completion of the line will depend largely on the convenience of the location of the terminals, while this part the road will play in the future development of the city will depend largely upon the same conditions. The fact is for the consideration of the company; the fact is for the consideration of the city authorities, and both appear to call for the early completion of a mutually satisfactory arrangement.

A KNOCK FOR PUBLIC OWNERSHIP

Toronto Mail and Empire: "The public ownership of utilities has its advantages, but it is not invariably a success. This we all know from our experience with the Intercolonial Railway, upon which we lost \$2,000,000 last year owing to the circumstance that the country operates that line. From the village of Weston there comes a reputation on a small scale of the intercolonial story. That community went into electric lighting, and the balance sheet has just been struck. The plant cost \$8,819. The maintenance for five years was \$11,834, and there was paid out, in addition, \$2,575 on the debt. The total income was \$11,072. Thus there was an adverse balance of \$3,337 in the five years. The debtors that are out call for \$7,725, and the plant, owing to depreciation and changes that have been effected in the machinery, is worth about half of its original cost, or \$4,000. It is stated that the people are in favor of selling out and buying light from a company. The trouble evidently has arisen from the failure to charge high enough to cover expenses and interest and to provide for renewal. This fault seems to be not uncommon where the public owns the utility."

It is not so long since Hon. R. L. Borden and his associates were posing before the electorate as the self-selected champions of public ownership. It is reasonable therefore to suppose that as the Mail and Empire is now assailing the cause of public ownership, there has been a radical change in the Opposition program.

MR. HAULTAIN'S PROPOSED CHANGE OF SPHERE

The friends of Mr. Haultain are anxious to have the ex-Premier withdraw from Saskatchewan Provincial politics and seek a seat in the Federal House. The Honorable Gentleman has so far given out no denial of such desire on his own part and it is said that part of his business in the east at present is to confer with the managers of the Opposition party and ascertain what manner of reception he might expect should he succeed in butting into the House of Commons. Should it appear desirable to these gentlemen that he should do so it is expected that Mr. Haultain will contest the constituency of West Assiniboia, rendered vacant by the resignation of Premier Scott.

Mr. Haultain's friends appear to have concluded either that the chances of Mr. Haultain in Saskatchewan are nil or that the chances of the Saskatchewan Conservatives would be improved by his absence. Whichever may have been their motive, the proposal is an admission that the ex-Premier is by no means the "whole thing" in Provincial affairs that he has been represented during the past few months. As the head of a provisional Government with which no one was disposed to find serious fault Mr. Haultain became possessed of a reputation far

beyond his deserts and which was distributed by the electors in the first clash of open strife.

The apparent acquiescence of Mr. Haultain is evidence that the Honorable Gentleman agrees with his friends as to his prospects in Saskatchewan and that he is also quite ready to leave his future career determined by the supposed welfare of the party with which he has formed alliance.

LOCAL OPTION IN ONTARIO

Local option was voted upon in 62 municipalities in Ontario on New Year's day. Out of 40 places heard from, 30 have given good majorities in favor of the bylaws, including the city of Owen Sound, the first city in Ontario to accept local option. But it was not won without a big fight. Against local option are Peterborough, Barton Township, each with 3,000 votes, and Acton and Drayton, with three. License reduction carried in London, Oshawa and Peterborough, and votes to raise hotel licenses carried in Oshawa and Parry Sound.

The following is the result of the local option vote:

Municipality.	Licenses For.	Majority.
Owen Sound	13	404
Vaughan Tp. (York)	7	85
Pickering	6	200
Southwood (Kitch.)	5	108
Northwassa (Simcoe)	5	159
Elmhurst (Perth)	5	154
Markham Tp.	5	85
Amabel (Bruce)	3	74
Southampton (Bruce)	3	73
Arkon (Lambton)	2	72
Ameliasburg (P. Ed.)	2	71
Enniskillen (Lambton)	2	71
Grimsby	2	22
N. Grimsby	0	100
Northfield (P. Ed.)	2	100
Stouffville	2	99
Thornbury (Grey)	2	31
Pel Township	2	119
Lakeland (P. Ed.)	2	41
Sydenham (Grey)	2	3
Keppel (Grey)	2	2
Derby (Grey)	2	2
Georgetown	2	106
Metcalfe	2	147
Arian (Bruce)	1	13
Rawdon (Hastings)	0	103
Wales	0	3
Otonabee (Peterboro.)	1	Big Maj.
Peterboro	1	Big Maj.
Mapleton	1	Big Maj.
Tara	1	Big Maj.

Against Local Option

Peterboro	6	2 to 1
Barton (Wentworth)	6	85
Acton	3	29
Drayton	3	110
Markham	2	28
Senece (Haldimand)	2	53
Stamford (Welland)	2	121
Drayton	3	18
Omece	3	18
Iroquois	3	18

MACKENZIE RIVER PATROL

The Mackenzie river patrol from Dawson is becoming a feature of the winter work of the Mounted Police in the far north, and that put through last year caused considerable comment. This year a different route is selected to that of last year when the patrol crossed the range from the head of Twelve-mile creek. The Wind River pass, through which they cross the divide this year, is that on which so many of those who went in over the Edmonton route in '97 and '98 winter and died of scurvy. The stories told of this trail and particularly of this pass, are the most distressing in all the history of gold-seekers' adventures. The following appears in the Dawson News of Dec. 17:

"Corporal Mapley and Constable Forrest arrived in Dawson last night from the Stewart country, and are preparing to go on the long march to Fort MacPherson and Herschell Island on the Royal Northwest Mounted Police patrol. The party will leave here about Dec. 20. Sergeant Fitzgerald and Constable Walker are en route from Whitehorse to make the trip to MacKenzie and Herschell. Fitzgerald and Walker will remain there. Mapley and Forrest will return to Dawson this winter. They will be accompanied on the round trip by two Indian or half-breed guides. The party will go via Mayo Landing, on the upper Stewart and Lansing creeks. From the head of Lansing they will go over the divide, and down the Wind and the Pat. Mapley is just through from Mayo. He reports the trail good, with exceptions of some dangerous pot-holes on the Stewart. The trail is not well defined since the snowstorm. Forrest is from McQuesten, and is one of the best mushers in the police force. He is well known on Dominion."

AUDITOR'S REPORT Continued.

cent of the cost instead of 75 originally to have been charged the properties, and he goes fully into the figures.

AUDITOR'S THIRD OR ANNUAL REPORT. (Continued).

(N.B.) The auditor handed me his revision of the following statements Revenue and Disbursements, Assets and Liabilities, Water operation and Electric Light operation.

37. Finds it impossible to accept majority of Secretary-Treasurer's statements, as he finds them incorrect.

38. He has constructed statements in support of all the arguments and

figures used in this report, which he is prepared to hand to any authority capable of arriving at a just and unbiased decision in this matter.

39. Have discussed results obtained as books are now closed, but a great many corrections must be made for which the books will require to be re-opened.

40. Construction of Balance Sheet or Statement of Assets and Liabilities is confusing. He has rearranged it into four sections, viz., (1) Current or Running Accounts. (2) Unsold Debenture accounts. (3) Local Improvement Accounts. (4) Capital Accounts divided into fixed and Current Assets.

The assets as given for the Current Section total \$33,105.14 the liabilities \$25,561.64, excess of liabilities \$19,456.50 which includes \$15,959.45 borrowed under By-law for Current purposes, but used to pay Capital or construction expenditure, which has not been authorized by Debenture By-law; the balance \$3,497.05 is the revenue shortage as the books are now closed. The Local Improvement Accounts are kept concurrent. In the fourth Section are the fixed assets and current assets, the balancing account being termed Capital, that is surplus of assets over liabilities. The Capital Account is not correct.

41. The Revenue and Disbursements' statement is also incorrect. The Revenue balance of 1903 of \$2442.84, and the Real Estate sales \$3222.31 should be credited, and the Rice Street and College Avenue extension \$2324.70 be charged, the balance would then be reduced from \$5927.47 down to \$3497.05 which is correct.

42. The Secretary Treasurer has said the Capital Account is a Reserve, to which has been carried the Revenue surplus of 1900 and 1901. There is also credited Real Estate valued at \$14,989.84. The Real Estate Account only shows \$10,176.01, a difference of \$3,922.93. This sum is said to represent profit in reserve. The three together total \$7,525.16 supposed by him to be in reserve. As the current liabilities in Secretary-Treasurer's Balance sheet exceed Revenue Assets by \$3,497.02 the \$7,525.16 Reserve is not available. If it were in Reserve, it must be included in Current Liabilities, same as electric light and water operation balances are. There will then be a deficit of \$11,022.18. This \$7,525.16 is apparently not accounted for by Secretary-Treasurer's Statement.

(EXPLANATION) He thinks there should be a debit against Capital Account for Real Estate sold, being difference between amounts transferred to credit of Capital \$14,098.94, and present amount of Real Estate Account \$10,176.01, or \$3,922.93. Any authorized reserve must be included as liability in Current Accounts. If Current Funds authorized to be kept as Reserve, the \$7,525.16 is not in Reserve, and, therefore, not accounted for. 43. Says debts of 1904 amounting to \$1,347.77 have been charged against Revenues of 1905. 44. The fiscal year of the Electric Light Operations ends Jan. 31st. He points that the Electric Light Statement submitted by Secretary-Treasurer is not in accordance with:

General Debenture.
Sinking Fund 46 98
Interest on Sinking Fund debts 2763 65
Installment Debts (Prin. and Int.) 4438 50
5807 05
Local Impt. Debentures.
Sinking Fund 2965 48
Int. on Sinking Fund Debts 1316 94
Installment Debts (Prin. and Int.) 2968 08
6100 50
Total combined \$2815 57 \$7801 60

The ledger account shows debenture coupons redeemed \$4444.07, as against above \$2815 57 the difference \$1629.50 was appropriated from current revenues. The amount reported in liabilities as unpaid is \$6,031.56 instead of \$7,801.60, which is wrong by \$1770.04. (EXPLANATION) Coupons due and unpaid should be treated as liability at end of each year. Mix up was due to carrying over.

50. Appropriations under By-law 279 were increased:

Debentures 4 A to H from \$1768.32 to \$1956.38.
Debentures 4 A to E from \$1263.09 to \$1355.60.

The difference \$283.57 was misappropriated from current Revenue Funds.

(EXPLANATION) Debentures were issued at higher rate than By-law provided for and results in higher interest to pay than is collected.

51. Referring to No. 45, Tax disbursements should not be deducted from special assessments, but should be provided for from Current Revenue.

52. Although corrections amounting to \$675.45 have been made in statements of Receipts and Expenditure, there are more to be made, and many authorities are wanting, therefore cannot certify it.

53. There are many other matters which might be discussed, and believes he has sufficient reasons for not accepting statements.

54. He summarizes his findings of errors as stated above.

He returns the statements signed as "received for audit" to prevent misunderstanding.

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Good reliable message boy, who can do porter work around store; good wages; apply Perfect Clothing Co. 7-8 p.d.

the ledger as it shows a Total Surplus Revenue of \$11,669.81, instead of \$4,148.39 as per ledger, the difference being the available assets. The Revenue Surplus of 1903 was \$5,945.72 and not 3,034.29 as used in this statement. The Revenue and Disbursements are both incorrectly stated, and the true Surplus is \$7,269.86 instead of \$11,669.81. The term available asset is supposed to be used to designate a Current Account available for Revenue. Tools, rented meters, etc. for use should not have been included as available assets in Revenue surplus, and the item of meters should not have included these bought out of Debenture Capital. The inventory of coal was also wrong, in that it was taken at December 31st instead of January 31st, and one-third belonged to water operation account, and coal supplied in January was not charged till February, and is thus carried over to the year 1905 account.

Insurance renewal premiums, \$1,683.34 were charged December 28th, and the unexpired portion should be carried over to the New Year.

55. The Secretary-Treasurer's works Operation Account shows a deficit of \$3,155.55. This should be reduced by \$1,610.84, three months' interest of 1904 on construction loans which should have gone to Construction Account, less the \$142.00 for permits which do not belong here, the true result being a deficit of \$1,491.74.

The assessment for debenture principle and interest \$3,387.58 has been misappropriated, and the Sinking Fund and interest payable viz., \$3,562.55 is to be charged to 1905.

He calculates the real deficit to December 31, 1904 at \$10,331.67 by including all interest paid on construction account with Sinking Fund and interest on debentures and crediting the special assessment for the latter. In this calculation he states the special assessment at the gross amount \$3,722.62, the discount being 9 per cent, or \$335.4. The charges for coal and for insurance premium are subject to adjustment as in the case of electric Light Operation Account.

46. The Secretary Treasurer's Electric Light and Power Capital Account is intended to show that \$14,745.28 has been expended for which debentures have not yet been authorized. Of the \$427.55 for transformers sold given as an available asset, \$253.75 is also included in the assets for the operation Account.

47. The Secretary-Treasurer has now satisfied himself that the Sinking Funds are overfed. The general Tax Fund by \$771.64 and the special Tax Fund by \$324.12; total \$1,095.76.

48. The amount of unissued debentures in the statement of general debenture debt should be reduced by the difference between the cost of Jasper Avenue extension \$23,722.25 and the \$8,000 which is to be covered by general debentures, and there are also buildings and fractional lots to credit to Railway Bonus Accounts.

49. The debenture appropriations and payments for 1904 were as follows:

General Debenture.
Sinking Fund 1304 90
Interest on Sinking Fund debts 2763 65
Installment Debts (Prin. and Int.) 4438 50
5807 05
Local Impt. Debentures.
Sinking Fund 2965 48
Int. on Sinking Fund Debts 1316 94
Installment Debts (Prin. and Int.) 2968 08
6100 50
Total combined \$2815 57 \$7801 60

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52. Although corrections amounting to \$675.45 have been made in statements of Receipts and Expenditure, there are more to be made, and many authorities are wanting, therefore cannot certify it.

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Good reliable message boy, who can do porter work around store; good wages; apply Perfect Clothing Co. 7-8 p.d.

CRAFTS & LEE

Land and Business Exchange,
Edmonton, Alberta, Canada

TOWNSHIP 48,

All 31-48-14. This section is nearly all open land, soil of black loam, clay subsoil, the C. T. P. survey runs through this half a mile, \$9.00 per acre.

TOWNSHIP 49,

All of 19-49-13. Surface slightly rolling, nearly all open land. Since the rise in C. P. R. land this is exceptionally good value at \$8.00 per acre.

N. 1/2 35-49-19. About half of this land is open, balance has some small brush; very rich black soil, ten acres of meadow on the north-east corner, \$9.00 per acre, \$1280 cash, balance equal annual payments.

All of 27-49-18. Some brush and small poplar groves, surface nearly level sloping slightly to a draw on each side, soil deep black loam covered with a heavy growth of grass. This would make a splendid farm, can sell separately east or west half, \$9.00 per acre, easy terms.

TOWNSHIP 50,

E. 1/2 35-50-21. Surface slightly rolling. Some brush. Log house and two miles of wire fencing, \$7.00 per acre, easy terms.

Frac. 35-50-18, 545 acres. This beautiful section fronts on the south end of Beaver Lake. The C. T. P. survey runs within two miles of this land. Surface nearly level, soil deep black loam, with clay subsoil. Some small brush but nearly all clear. This is one of the finest sections of wild land for sale in Alberta, \$11.00 per acre, \$2,400 cash, balance equal annual payments.

TOWNSHIP 51,

S. 1/2 12-51-13. 320 acres, good soil, \$2.00, half cash, balance easy terms.

N. E. 1/4 15-51-25. This is a good quarter section for any party wanting an improved farm. 62 acres under cultivation, small log house and stable. The quarter all fenced with wire. Three miles from C. P. R. station, half a mile from school, 3/4 of a mile from church. The soil is good, being a deep black loam, clay subsoil, \$2,450 with cash payment of \$500, and \$100 a year until paid.

W. 1/2 15-51-15. This is a beautiful half section, surface slightly rolling, some brush and poplar groves, about 70 acres hay meadow, soil very rich, deep black loam, clay subsoil, \$9.00 per acre, one third cash, balance one and two years.

45. The amount of unissued debentures in the statement of general debenture debt should be reduced by the difference between the cost of Jasper Avenue extension \$23,722.25 and the \$8,000 which is to be covered by general debentures, and there are also buildings and fractional lots to credit to Railway Bonus Accounts.

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Good reliable message boy, who can do porter work around store; good wages; apply Perfect Clothing Co. 7-8 p.d.

TOWNSHIP 52,

W. 1/2 16-52-13. Mostly level, soil deep black loam, clay subsoil, nearly all open land, 15 acres broken this year. This is a choice piece of land well located one and a half miles from C. & R. station, \$5.00 per acre, half cash.

E. 1/2 and N. 1/2 W. 1/4 32-52-13, 480 acres. Slightly rolling, soil deep black loam, with a heavy growth of pea vine and vetch, very little brush. \$8.00 per acre, half cash.

River lot 27 of the Edmonton Settlement, 758 acres, joining the Saskatchewan River. This is an improved farm one and a half miles from Edmonton. 75 acres broken; frame house of six rooms, good stable and granary, with plenty of coal in the river bank. This farm will some day divide up for market gardens. Offered today at \$700.00 per acre, \$10,000 cash, balance on a mortgage at 8 per cent.

TOWNSHIP 53,

Frac. S. 1/2 24-53-23, 198 acres, surface slightly rolling, soil black loam, 4 to 9 feet deep, with clay subsoil, 100 acres cultivated. Log house 18x25, 1-1-2 stories high, small log barn. For a man wanting an improved farm this is one of the finest that is offered. \$30 per acre, \$4000 cash, balance 1 and 2 years.

N. W. 1/4 18-53-21. Surface slightly rolling, soil a deep black loam with a clay subsoil, good value \$12.00 an acre, half cash, balance 6 and 12 months.

E. 1/2 23-53-22, an improved farm 7 miles from Fort Saskatchewan, surface slopes slightly to the creek, running across the half section, soil deep black, clay subsoil, 89 acres under cultivation, all fenced with wire, tamarac posts, one mile from school, telephone and church. This is a good buy, \$19.50 per acre, \$2500 cash, balance to suit purchaser.

All of 8-53-15. Surface slightly rolling, soil black loam, clay subsoil, a creek runs across the east half of this section, water the year round; this is a fine section, and well wooded, one half mile from railroad siding; \$8.00 per acre, \$2300 cash, balance annual payments.

W. 1/2 9-53-15. Slightly rolling, and nearly all open land, one and a half miles from C. & N. R. siding; \$8.00 per acre, \$1500 cash, balance mortgage four years with option of paying at any time.

S. E. 1/4 12-53-19. Surface slightly rolling, soil black loam, clay subsoil, 75 acres under cultivation, log house 16x24, two stories, kitchen, 12x18, barn and stables, two

good wells of water, and a creek running across one corner. This is a good property for a man wanting an improved farm. Would sell sheep, cattle and horses with the farm. This farm without stock \$3000, half cash, balance two equal annual payments.

TOWNSHIP 54.
B. 1/2 21-54-16. This half section was picked out some years ago. The soil and location is the best. \$9 per acre, easy terms.

W. 1/2 31-54-26. Ample level, soil of black loam with very little brush, could all be cultivated, but about twenty acres of meadow in one corner. Half a mile from bus post office and store. This is a splendid farm and is offered cheap at \$17.00 an acre, \$1000 cash, balance easy terms.

S. 1/2 31-54-15. Good half section near store and school, \$8.00 per acre, \$800 cash, balance easy terms.

TOWNSHIP 55.
W. 1/2 7-55-25. Surface slightly rolling, soil of black loam, with a clay subsoil. This is an extra good half section, over grain and stock, \$10.00 an acre, half cash, balance yearly payments.

S. 1-2 and N.W. 1/4 17-55-25. 480 acres, all fenced with wire and rails, 220 acres under cultivation, four miles from Morrisville, a town on the C. N. R., \$17.00 per acre.

N. E. 1-4 31-55-22, and S. 1/2 and N. W. 1-4 35-55-22, 240 acres all fenced with wire, six miles from Fort Saskatchewan, half a mile from school, \$9.00 per acre, easy terms.

TOWNSHIP 56.
N. W. 1-4 8-56-22. Surface slightly rolling, soil black loam, clay subsoil, 70 acres under cultivation and fenced, about 50 acres of timber. This whole quarter can be cultivated with very little work. Has frame house 16x20 one story and a half high, \$15.50 per acre, \$1500 cash, balance, mortgage for two years.

N. E. 1-4 10-56-26. This is a fine improved farm, surface slightly rolling, black loam soil, and clay subsoil. Log house 24x30 storey and a half; granary 20x30 hewed log, all fenced with wire, in a good locality. This farm is being offered for \$2000, and is one of the best buys today.

S. E. 1-4 6-56-23. Locality good, surface slightly rolling, soil a deep black loam, clay subsoil, two miles from school, post office and store, \$7.50 per acre, \$240 cash, balance six equal annual payments at 7 per cent interest.

Edmonton City Property

Residential and Business properties in all parts of the City. A few choice Suburban Lots left.

NORTH INGLEWOOD

5 Lots 50 x 150 feet, for \$250.00. \$100.00 Cash, balance in one and two years.

INGLEWOOD

Lots 50 x 150 feet. \$150 to \$200.00 each. Third Cash balance one and two years.

Do you want to sell your Farm Lands or City Property, if so see us. Farm Lands and City Property Bought and Sold on Commission.

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Store
Opens **8.30** a.m.
daily**REVILLON'S DAILY STORE NEWS**Store
Closes **6** p.m.
To-day**Men's
winter CAPS**First class lines at
1.00 and 1.25**Men's Sweaters**In red, navy, brown and black. Large assortment
to choose from. From**1.25 to 5.00****Heavy
Corduroy VESTS**Splendid Value
at **3.00****English Riding Breeches**In Corduroy, Whipcord, and genuine Bedford Cord.
Well made with reinforcements. Prices
ranging from**3.00 per pair to 6.50**

These Goods must be Cleared

**SAY, WHAT DO YOU THINK ABOUT
THESE LINES****LADIES' EVENING DRESS SLIPPERS**In Dongola, Kid, Enamel and Colored Suede.
From \$2.50 per pair upwards**EVERSTICK RUBBERS. The Ideal. Low Cut**
Will not draw the foot**LADIES' "JULIA MARLOW" BOOTS**

In Dongola, Box Calf and Enamel

From **\$4.50** Upwards**MEN'S BOX CALF****Blucher Boots**

Our 1906 Specialite.

ASK TO SEE THEM

A good thing to remember when you want

CrockeryIs that we sell it, and it is satisfactory to know that
you can get value to the last nickle in it, too

ODD LINES IN

SKATESLadies' Boys' and Mens Hockey
In Our Hardware Department

DID YOU BUY THAT

Footwarmer

Ask to See Them

**Door
Checks**Close any Door gently, but positively close it.
No slam. Do not get out of Order.

ALL SIZES. MANY KINDS. ALL PRICES.

REVILLON BROTHERS, LIMITED**C. N. R. MAIN LINE
DOES GOOD BUSINESS**C.N.R. Officials Report Heavy Traffic
Tri-Weekly Passenger Service
Well Patronized

Winnipeg, Jan. 8.—The Canadian Northern officials state that business on the Main line between Winnipeg and Edmonton is very heavy and that the tri-weekly service is being taxed to accommodate the passenger traffic. The train reaches the respective terminals hauling about ten coaches and the sleepers always have heavy patronage. Freight traffic is usually brisk and includes the products of a wide territory in the Edmonton district. Bottelord is also furnishing much business for the line.

It is expected that work on the construction of the new freight shed here will commence immediately. Hugh Sutherland, executive agent of the C. N. R. in St. Toronto and it is expected that an announcement will be made regarding the terminal plans which have been decided upon. The general offices of the company are to be moved to the Scott building on Main street. The hotel which will be fourteen stories high, will front on Main street and the station will be at the rear facing down toward the present freight sheds.

The work of tearing down the old station will be commenced this winter and a temporary depot will be erected.

W. A. Brown, general superintendent is at Edmonton, but is expected home this week.

G. T. P. OFFICIALS IN WINNIPEG
Winnipeg, Jan. 8.—Frank W. Morse, general manager of the Grand Trunk Pacific, arrived in the city this afternoon, his private car being attached to the transcontinental train over the Canadian Pacific. With the general manager are B. B. Kelliber, chief engineer, D. Tait, solicitor, G. U. Ryley, land commissioner, and G. A. McNeill, private secretary.

When asked if the matter of Winnipeg terminals would be dealt with during this visit Mr. McNeill said that he could neither affirm or deny anything on the subject, but would prefer to have Mr. Morse speak on the matter. It is understood that the matter of the Winnipeg terminals are to be taken up with the officials of the Canadian Northern and it is likely that some definite decision will be reached. Mr. Morse is having his car transferred to the Canadian Northern yards.

**Carruthers,
Round & Co****BROKERS
REAL ESTATE****LIST YOUR PROPERTY WITH US**References: JAMES CARRUTHERS, MONTREAL
E. G. RUSSELL, VICTORIA, B. C.
THE CANADIAN BANK OF COMMERCE.FIVE DOORS EAST OF HUDSON'S
BAY STORES**The Canadian Bank
of Commerce.**Paid-up Capital ... \$10,000,000
Reserve ... 4,500,000Head Office, Toronto, Canada.
133 Branches in Canada, United
States and England
London (England) Office:
60 Lombard St., E.C.**SAVINGS BANK.**Deposits of \$1 and upwards re-
ceived and Interest Credited twice
a year.T. M. TURNBULL,
Manager Edmonton Branch.**NOTICE**The Alberta Mutual Fire
Insurance Company

The annual General Meeting of this Company will be held in the offices of the company at Edmonton, Alberta, on Tuesday, January 16th, 1906, at 2.30 p.m. for the purpose of electing officers for the year and for the dispatch of other business.

Every member is requested to attend.
A. W. TAYLOR,
Secretary.
Edmonton, Alta.,
1st January, 1906.

SKUNK Skins, HORSE HIDES
and CATTLE HIDES
and all other kinds of RAW FURS
bought for spot cash. 10 to 50% more money
for you to ship Raw Furs and Hides to us than
to sell at home. Write for Price List, Market Report, and about our
HUNTERS' & TRAPPERS' GUIDE BOOK
Best thing on the subject ever written. Illustrations of Fur Animals. 300
Pages, cloth bound. All about trapping, kinds of Traps, Decoys, Trappers' Secrets. Price \$1.50. To Hide and Fur Shippers \$1.00.
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McIntosh & Campbell**Edmonton's Big Furniture and Carpet Store**We are now established in our new quarters in the Empire Block,
and find it a real pleasure to show goods.A big assortment of Centre Tables,
in solid Mahogany, Curly Birch
Weathered Oak, Fumed Oak,
and Golden Oak.If you are in need of an odd piece
of furniture for your home,
now is the opportunity to se-
cure one before stock-taking.
The largest stock to choose
from in the west.

SIDEBOARDS & BUFFETS.
All new and pretty designs, and in
all finishes made.
Our Dining room Furniture is
complete in all lines. Exten-
sion Tables, Dining Chairs,
Dinner Wagons, Buffets.



WE FURNISH YOUR HOME COMPLETE.

McIntosh & Campbell

FINE FURNITURE, CARPETS, CURTAINS, LINOLEUMS AND OILCLOTHS.

Bulletin Ads. Are Business Bringers

Ross Bros Limited

ARE Stock Taking

And when completed, announcements will be made in this space that will interest all who are going to need

Hardware

Etc., this coming spring.

If you want

Building
Hardware,
Paints,
Oils,
Varnishes,
Glass
Tin Work,
Plumbing

Get their prices before you
buy elsewhere.

THE TRADE SUPPLIED

Ross Bros. Ltd.

Direct Importers.

DIRECTORS ELECTED

The annual meeting of the Edmonton Industrial Exhibition Association was held yesterday afternoon in Gariepy's hall.

The business transacted was the appointment of a new directorate and the appointment of a committee to meet the city council this evening and ask the Aldermen to take over the grounds and the fair enterprise on behalf of the city and conduct the exhibition as a municipal undertaking.

The directors appointed were: President, H. Secord; vice-president, J. H. Gariepy; secretary-treasurer, Alexander Butchart; directors, John A. McDougall, T. W. Evans, A. C. Emery, P. E. Leward, J. B. Mercer, W. S. Robertson, J. H. Picard.

Jas. George acted as secretary of the meeting.

Of the directors appointed only two J. H. Gariepy and W. S. Robertson, were on last year's board. The stock books were not produced in the meeting, but John A. McDougall stated last night that his firm now held all the stock except that in the hands of some forty shareholders.

The proposition which will be submitted to the city council this evening was not defined in writing, but it amounts to this, that the city will be asked to take over the grounds at \$50,000, or lease them at five per cent of the purchase price, which would be \$3,000 per year, and that the city take over the exhibition altogether and continue it as a municipal enterprise. The scheme that will be suggested to the council is that the city appoint a board of directors or trustees to handle the business of carrying on the fair and that the province of Alberta be asked to make a grant of say \$20,000 per annum toward the enterprise on condition that it be made the provincial exhibition of Alberta.

The committee which will place this matter before the council this evening consists of the president and vice-president of this year's board and the directors of last year.

The only other business of any importance that was carried out was a resolution to the effect that the outstanding 50 per cent still unpaid on the stock of the Edmonton Industrial Exhibition Association be called in. The money will undoubtedly be used to pay off the outstanding liabilities, so that if the city is to take over the grounds and fair, the transfer can be made without encumbrances.

WHEN SPORT FAILS (Indian Head Viddie)

Season after season the plaudits of the thousands at hockey contests in Canada are accompanied by a faint undercurrent of protest against the brutality of modern sports voiced here and there. Occasionally this undercurrent swells until it attains considerable volume, and then there is talk of changing the rules, expelling the worst offenders and enforcing other drastic remedies for what is suddenly and unanimously admitted on all sides to be a serious evil. We are inclined to think, however, that it is not so much defective regulations and inefficient referees which are responsible for the conversion of hockey sticks into bludgeons and the mistaking of an opposing player's stomach or head for the puck as a forgetfulness which is shared by spectators and players alike that sport is, after all, not an end but a means, a means in case of the amateur of obtaining physical health and strength by vigorous bodily exercise and in the case of the professional of providing an exhibition of skill and endurance.

K. O. P. OFFICERS INSTALLED

The open installation of officers of Jasper Lodge No. 6, Knights of Pythias, took place last evening in Houserton's Hall. A very enjoyable evening was spent in dancing, about sixty couples being present. Clarke's orchestra furnished music. Several members of North Star lodge No. 8, Strathcona, were also present. The following officers were installed: H. Shaw, Master of Works; S. Chamberlain, Chancellor Commander.

J. Paul, Vice Chancellor.
W. A. Irwin, Prelate.
Percy McCullum, Master at Arms.
Chas. Coover, Inside Guard.
J. C. F. Barr, Outside Guard.
F. I. Moore, Keeper of Records and seals, and Master of Finance.
F. M. C. Crosskill, Master of Exercises.

The degree of Past Chancellor was conferred upon H. Shaw.

M. E. Herrick was installed Chancellor Commander of North Star lodge No. 8, Strathcona.

R. Hockley was installing officer, and was assisted by Mr. Coffey, about Rev. Mr. George of Strathcona. Ad dresses were delivered by Judge Tipton, Past Chancellor, R. Hockley, S. Chamberlain, and M. E. Herrick, of Strathcona. Refreshments were served during the evening.

Premier Rathbarn announced this morning that no date has yet been fixed for the sitting of the Alberta legislature, the Winnipeg dispatch published in an evening contemporary to the contrary, notwithstanding. He stated that so far it had not been considered in caucus, but that when Mr. Cushing Minister of Public Works, reached the city that the matter will be gone into. As for the date mentioned, Rathbarn was of opinion that the House would be opened earlier than the third month.

The Big Store

STOCK-TAKING SALE STILL ON

From Now Until 15th inst all Lines of WINTER GOODS
being Sold at a GREAT REDUCTION

We are offering LARGE DISCOUNTS on all FUR COATS, JACKETS, RUFFS, MUFFS, ETC., LADIES' and CHILDREN'S CLOTH COATS, MEN'S SMOKING JACKETS and BATH ROBES, LADIES' DRESSING GOWNS.

Dress ends and remnants of all lines of dry goods.
Felt and all heavy lines of shoes and slippers, all broken and odd lines of boots and shoes.

DO YOU WANT ANYTHING IN

Crockery, China and Glass-ware or Toilet Ware.

NOW IS THE TIME TO MAKE PURCHASES AND SAVE MONEY

McDOUGALL & SECORD

For 33 Years

Shiloh's Consumption Cure, the Lung Tonic, has been before the public, and this, together with the fact that its sales have steadily increased year by year, is the best proof of the merit of

Shiloh

as a cure for Coughs, Colds, and all diseases of the lungs and air passages. Those who have used Shiloh would not be without it. Those who have never used it should know that every bottle is sold with a positive guarantee that, if it doesn't cure you, the dealer will refund what you paid for it. Shiloh

Has Cured

thousands of the most obstinate cases of Coughs, Colds and Lung troubles. Let it cure you.

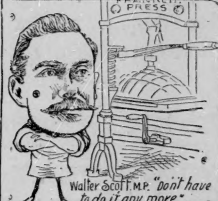
"Last winter I coughed for three months and thought I was going into Consumption. I took all sorts of medicines, but nothing did me any good until I used Shiloh's Consumption Cure. Four bottles cured me. This winter I had a very bad cold, was not able to speak, my lungs were sore on the side and back. Six bottles of Shiloh made me well again. I have given it to several people and every one of them have been cured." D. Joseph, St. Hyacinthe, Que.

SHILOH

25c. with guarantee at all druggists

STOVEL
COMPANY
WINNIPEG, MAN.

LITHOGRAPHERS
ENGRAVERS etc.
Cuts of all kinds
FOR LETTERHEADS, BILLHEADS & ENVELOPES, POSTCARDS, STOCK BUILDINGS, SCENERY, ETC.



Western
Home Monthly
WILLIAM CANADA'S ILLUSTRATED JOURNAL
GOOD, CLEAN, BRIGHT.
ILLUSTRATIONS ON EVERY PAGE
APPLY AT OFFICE OF THIS PAPER FOR CLUBBING OFFER.

Monkey Brand Soap makes copper like gold, tin like silver, crockery like marble, and windows like crystal.



We Have Come — TO — Live with You

And have opened up a place of business in this city

WAREHOUSES IN EDMONTON:

Back of the Union Bank in the A. Macdonald & Co.'s old premises.

We carry a full line of Cured Meats, Lard, and hog products, Cheese, Eggs and Butter Tubs, Boxes, Egg cases, Fillers, etc.

We pay cash for Fresh Eggs and Butter at our warehouse in Edmonton.

J. Y. GRIFFIN & CO., EDMONTON.

MATTRESSES Wholesale and Retail

Cosy Corners and Cushions. Old Mattresses Re-Made

Factory:-- First Street

Phone 397. North McDougall & Secord P.O. Box 407

Lee & Marshall

Phone 397. North McDougall & Secord P.O. Box 407

SUNLIGHT SOAP

Clothes washed by Sunlight Soap are cleaner and whiter than if washed in any other way.

Chemicals in soap may remove the dirt but always injure the fabric. Sunlight Soap will not injure the most dainty lace or the hands that use it, because it is absolutely pure and contains no injurious chemicals.

Sunlight Soap should always be used as directed. No boiling or hard rubbing is necessary. Sunlight Soap is better than other soap, but is best when used in the Sunlight way. Equally good with hard or soft water.

\$5,000 REWARD will be paid to any person who proves that Sunlight Soap contains any injurious chemicals or any form of adulteration.

Lever Brothers Limited, Toronto



A Man's Christmas

What Most Men Want for
Xmas
Is Something they can
Wear

XMAS NECKWEAR ...
from 25c. to \$1.50
MEN'S HOUSE COATS ...
\$5 to \$12.
DRESSING GOWNS, \$10 to \$15
BATH ROBES ... \$5 to \$8
GLOVES ... \$1 to \$2.75
FANCY MUFFLERS ...
50c. to \$1.50
FUR COLLARS ... \$4 to \$30
FUR GAUNTLETS \$3.50 to \$30
FUR CAPS ... \$2.50 to \$25
FANCY SLIPPERS \$1 to \$2.50

Any of these will make
useful and acceptable
Xmas Gifts

John I. Mills,
Clothier, Hatter,
Haberdasher.

EDMONTON - ALTA

THE
Cross Pantorium
Jasper Avenue,
Clothes cleaned, repaired and
pressed.
PHONE 348.

MILNER'S COAL

LEAVE ORDERS AT
BERG'S FRUIT STORE.
Phone 67 Prompt Delivery

Milner & Co

The 99c. Store
NOTHING BUT LOTS
OVER 99c. UNDER
Egg Cups ... 6 for 25c
Tumblers ... 6 for 25c
Tinware, Glass, Crockery.

Ladies Shampoo &
Manicure Parlors
Room 12 Fraser Block

Miss I. F. WILLS.
Jasper Avenue, Edmonton.

The Edmonton Cartage Co
CARTAGE AGENTS AND
CONSIGNERS
Telephones 39 P. O. Box 41

Cook's Cotton Root Compound.
The only safe and effective monthly
medicine on which women can
depend. Sold in two degrees of
strength—No. 1, for ordinary
cases, 50¢ per box; No. 2, for
cases stronger for Special
Cases, \$1 per box. Sold by all
druggists. Ask for Cook's Cot-
ton Root Compound; take no
substitute.
The Cook Medicine Co., Windsor, Ontario

Don't Travel

Telephone
The Bell Telephone Co.'s

LONG DISTANCE LINE SYSTEM, reaches every busi-
ness man through their numerous Toll Offices and Exchanges
between Edmonton and Calgary

People in the neighborhood of Calgary and Edmonton who are
in need of a

Cooking Range, Heater, Wood Cook Stove, or Warm-air Furnace

will do well by seeing the line of goods manufactured by the Guelph
Foundry Co. of Guelph, Ont., and for sale at the Warehouses of
THE McDONALD SIMPSON CO., Calgary.
This firm will have complete control of the sale of the fa-
mous Grand and New Idea Cooking Ranges, which are fitted
with duplex grates, to burn soft or hard coal and wood, the New
Idea Hot Blast Heater, just the thing for front hall, dining room,
parlor or sitting room.
GRAND IDEA RANGES are made in four sizes and sixteen
styles. They are beautifully nickled and are built to satisfy,
burning hard or soft coal and wood.
"BUY THE GRAND IDEA RANGE" "THE RANGE THAT
NEVER FAILS" FOR SALE BY THE
McDONALD SIMPSON CO., Ltd., Calgary

THE GREAT WEST SADDLERY CO

Start the New Year Right

TRADE

With us. We wish you every prosperity.

The Great West Saddlery Company,
Limited. Wholesale and Retail.

EXPRESS Ring Edmonton Express
Phone 110 to have your Furniture
or Pianos moved. Trunks to any
Station. Baggage Transferred to
any part of the city
P. O. Box 164. HOOVER & JOHNSTON.

International Correspondence School

SCRANTON - - - - PENN.

For full particulars write Home Office or the
Local Representatives.

P. D. McTavish - D. H. Galbraith
CALGARY.

A NEW

BANK COMING TO EDMONTON, THE
CAPITAL

The Northern Bank having purchased the
STOVEL CORNER, the Assignee begs to
Notify the Public that there is now on a

Slaughter Sale of
Hardware

ALL NEW GOODS AND BEST OF QUALITY

ATLANTIC STEAMSHIP AGENCY

Tickets to and from Europe and Africa can be bought and berths reserved at our office in Edmonton.
P.T.O.-DATE POLICIES ISSUED on Fire, Life, Accident, Sickness, Fidelity, Employers' Liability and
Plate-Glass Insurance. READ ESTIMATES FIRST AND SOLD, MONEY TO LOAN.
ALBERTA AGENCIES, Ltd., General Agents, Office over Post-Office, Edmonton

SPORTS

HOCKEY

The first match of the season be-
tween the Roseland and Nelson teams
played in Nelson on New Year's day,
resulted in a tie, six goals each.

There is some talk of forming a
team among the employees of the
Government offices in Edmonton.
There are some old players in the
offices, and a fast aggregation could
probably be found.

The next game in the Peterson cup
competition will be played in the
Thistle rink, Edmonton, on Thursday
evening. The Thistles are out to win
this game. Manager Griffiths has
made several changes on the team.
Armstrong has gone, but the Thistles
have a good man in Arnold Johnson,
who may take his place on the
right wing. Arnold has turned up
at nearly every practice the team has
had and if he does out the playing on
Thursday night that he was famous
for last year, he will be a fixture on
the team for the rest of the season.

About the best practice the Thistles
have held this season was last night,
when all the players were out. The
softness of the ice did not prevent the
boys from making good use of their
time. That they are receiving much
encouragement from the citizens is
evident from the crowd of
spectators assembled last night.
There was some curiosity, too,
to see how "Rockie" Powers
and Lane were showing up at
practice. This is only the second time
that Lane has appeared on the ice.
Shortly after 8, Manager Griffiths
lined up the Intermediates and Sen-
iors in the following manner:

Grady goal Suberland
Banford point Haskell
Lane cover point Gauvreau
C. Banford rover Deaton
Campbell centre Elliott
Dobson left Powers
Clark right A. Johnson
Arnold Burley looked after the play-
ers.

A player that excited much admi-
ration was little Harold Grady, in the
line. Grady is only sixteen, and is
a right-winger. Last winter he played
goal for the fast team from McLeod.
He has been playing with Alberta
College this season, until his dexterity
attracted some of the seniors and they
resolved to give him a try. And he
has proved that he can play senior
hockey any time. He will probably
defend the flag in the game on
Thursday.

Reg. Elliott in his new place at
centre showed up well, and it is not
at all unlikely that he will hold that
position down on Thursday. It was
great to watch the playing of Powers
and Lane. They are both heavy men
and fast. A plucky chap is Clark of
the Intermediates, who was up against
Powers last night. "Rockie" said af-
ter the practice that Clark held him
down about as well as any check he
ever had, and he has had some strong
ones.

CURLING

The ice last night was a little soft
for good playing, but three rinks bat-
tled for supremacy in the cup series
with the following result:

C. L. Rao, W. C. Robin-
son, Chas. May, skip 4. F. Wright,
W. Barnhouse, A. E. Moore, skip 6.
J. Young, E. G. Dobell, M. W. Webb,
J. Thom, skip 8.
V. Toole, A. West, C. Rao, R. Har-
disty, skip 10. J. Thompson, A. E.
Petter, C. Nairn, A. C. Carmichael,
skip 12.
The draw for tonight is:
Pearen vs. Matz, Lauder vs. Mercer,
Goode vs. McDonald.
For Wednesday, January 10:
Bellamy vs. St. Jellet, Kinnaird
vs. Studholme, Secord vs. Ibbotson.

HOW MUCH MONEY WILL THEY GET

The wrestling match on Friday
night is attracting a great deal of
attention among the local athletic
fraternity. The main question seems
to be, "How much will they get?" At
a dollar a minute a couple of men as
good as Raemer and Blatchford should
be able to tear off quite a bundle of
the long green, even should they fail
to land the hundred.

The local idea on the matter seems
to be that the latter proposition,
the possibility of Raemer and Blatch-
ford staying out the hour or throwing
Curran, is out of the question, but
the facts of the matter put the
thing all the other way. The fact
that Curran has thrown the two
men before and done it inside of thirty-
two minutes, which would give him
twenty-eight minutes to make the
last fall, is by no means proof that
he can do the same thing again. In

fact the oftener he throws Raemer
and Blatchford the more they will
learn about the game. The point is
that Curran can learn nothing from
them while they have everything to
learn from him. One match is enough
to give them a large education on
how the Montana man works, and
they go onto the mat next Friday
night with an altogether different
chance than they had on the last
night. Another thing, they have had
a chance to train a little, which
should make a large difference. They
went on last time practically without
an hour's training, and the fact that
they made the showing they did is
a good guarantee of what they could
do if they were in the same shape that
the man from Montana was at the
time they wrestled.

B. C. HOUSE MEETS THURSDAY

Victoria, B.C., Jan. 8.—With the
advent of the new year, active prepa-
rations have been taken in hand for
the opening on Thursday, the 11th
inst., of the 1906 session of the pro-
vincial parliament, a session which it
is generally believed will immediately
precede an appeal to the country by
the McBride government, and which
will therefore be notable for such al-
luring railway legislation as may be
expected to predispose the elector-
ate toward a distinctly insecure and
mediocre administration. At the
time of Premier McBride's departure
on his hurried visits to Ottawa,
Montreal, Toronto, New York, Bos-
ton and other eastern centres, on
"purely departmental business as ex-
plained both by himself and by Fin-
cannon Minister Tait, who accom-
panied him, the expectation was that
the inevitable in the shape of a gen-
eral election would be deferred as
long as possible, and the premier him-
self was the authority for the pre-
diction that the forthcoming session
would be a very short one. How-
ever, since the return of the chiefs
of government from the mysterious
east, where they called upon num-
erous heads of railways, both present
and prospective, merely as a matter
of common politeness, as the premier
has since explained, the situation ap-
pears to have changed, and it is now
to be a protracted session—also a
general election shortly afterwards,
to take advantage of alleged defec-
tions in the Liberal ranks and a
supposedly favorable psychological
moment in the fortunes of Canadian
Conservatism.

Besides the estimates, which will
be brought down as speedily as pos-
sible, and the railway legislation which
will take the reverse procedure, the
government program will no doubt
be largely composed of measures for
the rectification of established blun-
ders in past legislation. There is the
big blunder in the matter of the
Southeast Kootenay coal and oil pro-
specting licenses to be disposed of.
There is the similar worst-than-blun-
der in the issuance of trap and fore-
shore fishing licenses, upon which
fees of over \$100 were obtained for
powers which the government had
not the slightest title to dispose of.
There are undoubted to be no ma-
terial alterations contemplated with
regard to the assessment and tax-
ation laws, although the adopted heavy
increases were introduced as merely
temporary expedients necessary to re-
habilitate the credit of the province
in the money market. No changes are
contemplated in the much-criticized
laws dealing with the lumbering and
logging industry. The game law will
receive the annual trimming, and a
measure will probably be brought
forward by Hon. Mr. Fulton upon a
report now in preparation by Dr. C.
J. Fagan, secretary in the provincial
board of health for the purpose of
securing the people of British
Columbia against poisons and other
deleterious constituents contained in
what are known as patent medicines.

DAY SCHOOL FOR GIRLS EDMONTON

Head Mistress: Miss Pargiter

The New Term Begins
JAN. 15th, 1906, at UPDOWN

Pupils are taken from 8-15
years.

Fees, etc., on application

Evening Classes in French or
German for Students

\$5.00 per Term of Ten Weeks
for two or more Students

WRITE FOR PROSPECTUS

TRY THE
Alberta Tin Shop

Hopner's Old Block.
J. A. STOVEL,
Manager.

Don't Forget Hockey Match



Strathcona vs. Edmonton

Thursday Night

Thistle Rink

New Year's Opportunity

to acquire a home of your own, or
to invest your surplus in real estate
should not be neglected, especially
as at our office you will find several
chances for investment that may not
come your way again. Call and
look over what we have to offer in
desirable property at most liberal
terms.



Here are a few of the many on our large list:
Several lots on First street from ... \$ 200 per ft.
Corner and Inside on Second street ... \$10,000
Six-roomed house, Block Four ... \$ 2,000
Main street Lot, close in ... \$6,500
Main street Business Corner ... 2,000
Six roomed house, Block seven ... 2,000
Warehouse Sites on Third and Fourth streets ... 4,000
A large list of West End Residential lots from ... \$350 each.

SOLE AGENTS Norwood Estate

Lots from \$70.00 to 150.00 each. Terms: 10 per cent Cash, \$5 per Lot
per month without interest.
These Lots are all inside City Limits, and will give you a handsome re-
turn on your Investment.

EDMONTON REAL ESTATE CO.

PHONE 299. P.O. Box 414.

LeMAISTRE & WITHEYCOMBE

REAL ESTATE.

List Your Farms and City Property with us.

LeMAISTRE & WITHEYCOMBE

Christmas Greeting

Christmas is upon us, the New Year approaching, and
we wish to thank the people of Edmonton and of Edmon-
ton district, for their patronage during the past year, and
bespeak your cordial support during the coming year. We
wish you all a Merry Christmas and a Happy and Prosper-
ous New Year.

John Sommerville & Sons

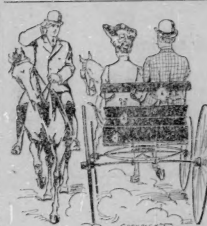
Telephone 109 Limited

CHRISTMAS

Fruits & Candies

ORANGES APPLES GRAPES
And FRUITS of ALL KINDS
CADBURY'S and WEBB'S
Highest Grade of CHOCOLATES

GILBERT BERG - CONFECTIONER



YOU DON'T OFTEN MEET

finer turnouts than we have for hire
by the day, half day or hour at our
well conducted livery stable. In fact
a great many people express surprise
at the stylish appearance of our horses,
carriages and runabouts, often mis-
taking them for those privately own-
ed. Get our prices for short or long
periods and telephone engagements at
your convenience.

J. H. MCKINLEY, Prop.

Buy Your Christmas Presents Early and Get a Good Choice.

Just opened up a nice line of goods in Edmonton and Burnt
wood. Centre Tables, Upholstered Stools, Easels, Fire Screens,
etc. Also a nice line of Centre Tables in Q. C. Oak and Mahog-
ny. A full line of elegant Rugs Mats and Oak Squares, to-
gether with our usual full line of fine Furniture, Beds, etc.
BEDS FROM \$4.00 UP.

THE EDMONTON FURNITURE CO

Namayo Avenue, Near Jasper

Bank Of Montreal

ESTABLISHED 1817

Capital all paid up - \$14,400,000
Reserve Fund - \$10,000,000
Balance Profit and Loss - \$583,190

HEAD OFFICE--MONTREAL

Rt. Hon. Lord Strathcona and Mount Royal, G.C.M.G. PRESIDENT
Hon. Sir George A. Drummond, K.C.M.C. VICE-PRESIDENT
E. S. Clouston, GENERAL MANAGER

Branches and Agencies at all principal points in Canada.
Also in London, England
New York, Chicago and Spokane
And Newfoundland.

Traveller's Circular Letters of Credit and Commercial Credits
issued for use in all parts of the world.
Collections made on favorable terms.
Drafts sold available at all points in the United States, Europe
and Canada and in Hong Kong.
Interest allowed on deposits at current rates.

E. C. PARDEE,
Manager Edmonton Branch.

L. C. SMITH & RBOS.

TYPEWRITER

WRITING ALWAYS IN SIGHT

Twenty of these Machines in
use by the Provincial Govern-
ment at Edmonton.

CALL AND INSPECT

R. A. ROBERTSON,
Sole Agent - Edmonton

MONEY TO LOAN

on Farm and City Property

No Delay—Lowest Rates
Lowest Expense

Invested Funds - \$24,500,000

Canada Permanent Mortgage Corporation

HEAD OFFICE--TORONTO

R. S. HUDSON & JOHN MASSE, Joint General Managers.
BRANCH OFFICE for Alberta—Imperial Bank Block, Edmonton
C. W. STRATHY, Manager.

4%
Allowed on Deposits
of \$1 and Upwards
Interest Com-
pounded half-yearly

Paid-Up Capital - \$6,000,000
Reserve Fund - 2,000,000

Coal \$3.50 Per Ton

All Kinds of Coal for Sale by
THE BUSH COAL COMPANY

Office Opposite Post-Office.

West End Phone 247

Central Phone 152

C.N.R. STORE

and LUNCH COUNTER is on the
south side of Jasper avenue,
opposite Fraser avenue.

After skating or at the theatre or
any outing, you will enjoy a hot cup
of tea, coffee, etc., with a nice piece
of pie or sandwich, hot-buns or fruit.
Light warm rooms, perfect clean-
liness and moderate prices. We rent
FANCY COSTUMES FOR MAS-
QUERADE BALLS, ETC.
FRUIT, FRESH CHOCOLATES,
OYSTERS, GROCERIES

AUG. FIBIGER,
Proprietor.

LUBBOCK
&
MOFFAT

For Pictures and Picture
Framing

PHONE 223.

Alberta Cafe



CELEBRATE THE

NEW YEAR

by treating yourself and friends to
a delicious dinner at Alberta Cafe. We
have every conceivable delicacy, as
well as the most substantial of viands.
All lovers of good wholesome, well
cooked food know that our meals are
unrivalled for all that goes to make
a dinner a gastronomic delight. Our
table service is the best that skill and
experience can make it, and prices are
most reasonable.

Shell Oysters and Fresh
Lobsters at Alberta Cafe

R. B. CRONN

will please note that all
changes of advertisements
must be received by us
the day previous to in-
sertion.

LOCAL

—The city council meets tonight.

—There will be skating in the rink
tonight after hockey practice.

—The Boy's Brigade Council meets
tonight at 8:30 in All Saints school
room.

—The Intermediate Thistles will
have a banquet at the Pendennis hotel
this evening.

—The regular meeting of the Re-
tail Merchants Association will be
held tonight at 8 o'clock in Garipey's
Hall.

—The regular monthly meeting of
the W. C. T. U. will be held at the
residence of Mrs. Hanna, First street,
Wednesday, 8th at past 3 o'clock.

—The Union Bank in Edmonton has
been authorized to receive the pas-
s books of the York County Loan for
the National Trust Company of Tor-
onto.

—A. C. Hobert, of St. Albert, was
elected yesterday councillor for
Division No. 4 in the Local Improve-
ment District. The election was by
acclamation.

—Visitors to the Thistle rink are
respectfully reminded that the gal-
lery which was recently built over
the entrance, is reserved for officials
of the hockey clubs, patrons and their
wives, and representatives of the
press and no others.

—The Canadian Bank of Commerce
has been instructed by the liquidators
of the York County Loan Savings Co.
to receive from depositors in that
company, their pass books and cer-
tificates to be forwarded to the
liquidator at Toronto, in order that
claims may be properly filed.

—J. S. Grace of Vegreville, came
in with his furs today and put them
up to the highest bidder. The bids
were as follows: Henderson & Co.,
\$134.32; J. Ullman & Co., \$137.00;
McMillan Fur & Coal Co., \$125.38;
H. B. C., \$117.50; Revillon Bros., \$1-
100; McDougall & Secord, \$107.60.

—The second meeting of the Week
of Prayer will be held tonight at 5
o'clock in the Baptist church. The
subject is "Nations and Their Rul-
ers." The speakers are Rev. A. E.
Living and Rev. A. S. Tuttle. All Chris-
tian folk are invited to be present.
There was a large gathering at the
meeting last night, and earnest ad-
dresses were given by Rev. A. M.
McDonald and Principal Riddell.

—The law firm of Noel, Noel &
Cormack, of Dawson, Y.T., consisting
of Messrs. J. C. Noel, August Noel,
crown prosecutor for the Yukon ter-
ritory, and John Cormack, have open-
ed an office in the new Potter &
McDougall block, corner of Jasper
avenue and McDougall street, Ed-
monton. The McDougall of the firm
at present in the city are Mr. J. C.
Noel, senior member of the firm, and
John Cormack.

—A very enjoyable dance was given
by the members of the German club
Edelweiss last night in Sandison's hall.
About sixty-five couples were pre-
sent, and Clarke's orchestra furnished
music for dancing. Refreshments were
served and a pleasant time spent.
The German club expect to open their
new club house at the corner of Kin-
istino and Elizabeth streets on Jan-
uary 15th. The club purchased two
lots there some time ago and have er-
ected a handsome building costing
about \$1,000.

—A meeting of the German Presby-
terians of the city was held in Queen's
avenue Presbyterian church on Sunday
afternoon, with the object in view of
forming a congregation. Rev. Dr.
Schade, of Cleveland, Ohio, who has
been visiting in the city, conducted the
meeting. No definite action was
taken, however. Rev. Dr. Schade is
superintendent of the mission board of
the German Reform church, and has
been looking over the country in the
vicinity of Edmonton with the inten-
tion of establishing a congregation and
establishing a college in the city
for young men. Dr. Schade has been
highly pleased with Edmonton, and
will likely visit the city again shortly.

—Mr. J. Kirkpatrick of Chipman,
was in town today. Chipman is a
station on the C. N. R., twenty-eight
miles east of Fort Saskatchewan and
is already becoming the nucleus of a
new town. Mr. S. Calvert of Fort
Saskatchewan is building a large
three-story hotel there and there
are other commercial enterprises on
foot which ordinarily mark the de-
velopment of a trading centre. The
residents of the district are much
concerned in securing the establish-
ment of a post office near the sta-
tion, the nearest store at present be-
ing Star, eleven miles distant. They,
in common with the people of the
communities along the C. N. R. are
also anxious to have a mail car at-
tached to the tri-weekly passenger
train running on the line.

PERSONAL

Mrs. K. E. Easton, teacher at the
Athabasca Landing went out on to-
day's stage.

Miss McKernan, operator, went to
the Landing on today's stage.

Chas. A. Grant, of E. T. Bishop's law
office is expected home tonight
from a month's trip to Ontario.

ENGINEER KILLED IN C. P. R. WRECK

Engine Derailed by Snow Bank in
Southern Manitoba

Winnipeg, Jan. 8.—Engineer R. G.
Emerson of L'Arriere was killed in an
accident which occurred three miles
south of Snow Flats on the Mowbray
branch of the C. P. R. this morning.
Emerson was running a north bound
train which encountered a snow-
drift that had been packed with
blown sand. The engine was derailed
and toppled over on the hill. A bliz-
ard was raging in the district and the
snow was drifted into hard
banks. The snow mixed with the
sand was driven with such force that
when it lodged in the drifts it packed
like ice and the wheels of the engine
ran upon it without making any im-
pression. There was a snow plow
on the engine, but apparently the en-
gineer did not have it in position.
The engine was placed on the rails
this afternoon.

BRITISH ELECTION WRITS ISSUED

London, Jan. 9.—King Edward, who
has been absent in the country since the
Campbell-Bannerman cabinet was
formed, returned to London this af-
ternoon and held a meeting of the
Privy Council at which the proclama-
tion dissolving Parliament was
signed. Immediately afterwards
writs were sent to returning offi-
cers for the election of members of
the new Parliament which by law
will assemble within thirty-five
days.

KENORA DEFEAT BRANDON.
Brandon, Jan. 9.—A crowd that
filled every available space in the
big rink saw the local hockey seven
go down to defeat before the cham-
pion Thistles of Kenora by 6 to 1.

SCRIBES SET TYPE.

Montreal, Jan. 9.—The editors of
the Montreal Gazette are setting
type, 75 employees in the newspaper
and job printing department being
out on strike.

ANOTHER MAYORALTY CONTEST

Regina, Jan. 9.—Ex-Alderman R.
H. William and Dr. J. A. Graham
were nominated today to contest
the seat rendered vacant by the
resignation of Peter McArthur, who
was chosen Mayor, Dec. 11. The
voting takes place Monday.

DRANK METHYLATED SPIRITS.

Yorkton, Jan. 9.—Dr. I. F. Irving
coroner, has received a telegram
from Dr. Sommers, of Sheho, Sas-
katchewan, reporting the death of
three men from drinking methy-
lated spirits procured from a drug
store at Grandview, Manitoba. Dr.
Irving reported by telegram to Dr.
Bruce, of Kamsack, Saskatchewan.
The coroner will hold an inquest.

A STRATHCONA KICK

Chronicle: "The Edmonton press
claim in their account of the New
Year match in Strathcona, that no
facilities were given: the reporters
from that side of the river, but they
fail to take any account of the treat-
ment meted out to Strathcona rep-
resentatives in Edmonton."
"The Chronicle reporter has only
once received an invitation to any Ed-
monton function, and has always paid
his way into hockey matches; and
from inquiries we learn that this
treatment has always been customary
by the Edmonton public bodies to-
wards the Strathcona press." own
rink into shape, and have more

Something New For the

New-Year

When the mind is made up with
new thoughts for the coming year,
make up the body in new

It will be easier to keep resolutions to save money if it is done at the
start. We sell at prices below the average. Here are
STYLISH, WELL-MADE, AND PERFECT FITTING
SUITS AND OVERCOATS.
at figures much below the average.

IF THE HOLIDAYS CAME UPON YOU UNAWARES there might
be some excuse for not being provided with suitable attire, but we have
heralded their approach and prepared for your visit to the store by
having just the kind of
SUIT OR OVERCOAT THAT YOU WANT.

The Crystal Palace
Clothing Emporium

CROWN LANDS INSPECTION.

Winnipeg, Jan. 9.—A party of
eight husky Mounted Police from
Regina, under command of Inspe-
ctor Shaw, arrived in Winnipeg for
their annual tour of inspection of
the Crown lands of Manitoba.

MANITOBA WOMAN DRANK POI- SON

Portage la Prairie, Jan. 8.—A sen-
sation was caused in the city today by
a report that Mrs. Higginson, wife of
one of the farmers in the district had
in a fit of despondency taken a
quantity of carbolic acid and had suc-
cumbed to its effect. The women was
living with her husband and family on
a farm at Mill Creek, twenty miles
south-east of Portage la Prairie. She
had been despondent lately, but no
suspicion was entertained that she
contemplated any such deed. Higgin-
son went out to attend his cattle
at 4 o'clock yesterday afternoon and
was gone half an hour. On his return
to the house he was horrified to find
that his wife had taken poison and
was beyond recovery. Mrs. Higginson
was fifty-five years of age and was
married on the Portage plains, being
connected with one of the oldest
pioneer families in the district, named
Byers.

NOTICE TO THE PUBLIC

Having purchased the blacksmith-
ing business until recently carried on
by Williams & Burns on Jasper ave-
nue, near Fourth street, and hav-
ing secured the services of a prac-
tical horse shoer, I am prepared to
do general blacksmithing, shoeing,
wood work, painting, trimming, etc.
Orders taken for new work. L. Mus-
selman.
dy 300-308 chg

WANTED

Typewriter and stenographer. Apply
in handwriting to Drawer 14, Ed-
monton P. O.
dy 7 ff chg

LOST

From Rat Creek on December 31st,
a pair of mules, bay and brown. Re-
ward on return to Osburn and Horne.
dy 6-11 pd.

LOST

January 3rd, 1906, a six tail coyote
robe. Finder please return to the home
of F. M. Davis, corner Seventh and
Hardisty and be suitably rewarded.
tf 6-11 chg.

LOST

A satchel containing furs on the
Fort Saskatchewan trail, a reward
will be paid on return to Roess Bros.
Dn. Desjarlais.
dy 3-8 pd

WATCH REPAIRING MY SPECIAL-
TY: SATISFACTION GUARAN-
TEED: A TRIAL SOLICITED.

Kenneth C. Pickel,
The Cash Jeweler
OPPOSITE NEW MERCHANTS BANK

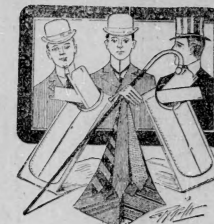


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Our Xmas Box this year is
absolutely without a peer.
Contains 25 La Palmas.

For sale at all Cigar Stores

H. V. SHAW, Manufacturer



When the mind is made up with
new thoughts for the coming year,
make up the body in new

It will be easier to keep resolutions to save money if it is done at the
start. We sell at prices below the average. Here are
STYLISH, WELL-MADE, AND PERFECT FITTING
SUITS AND OVERCOATS.
at figures much below the average.

IF THE HOLIDAYS CAME UPON YOU UNAWARES there might
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heralded their approach and prepared for your visit to the store by
having just the kind of
SUIT OR OVERCOAT THAT YOU WANT.

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It will pay you to see our Stock of these Goods; a large stock,
well selected, and as cheap as you can find anywhere

McKenzie's Bookstore

Saturday Bargains

at Garipey & Lessard's

150 COLLARS, assorted sizes, and shapes, slightly
soiled, regular 20c. SATURDAY, 5c. each.
36 PAIRS OF SUSPENDERS, regular 30c per
pair, SATURDAY 20c.
60 COLORED SHIRTS, up-to-date patterns, regular
\$1.25. SATURDAY 75c.

Garipey & Lessard

PHONE 96.

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AND MEN'S

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The High-Class Materials handled by us, and
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which should appeal to any man looking for a Suit
of Clothes.

OUR Stock Is Complete

And we handle nothing but the best

Some Specials Just Received

Men's Tweed Worsted and Serge Suits, \$7.00 to \$22
Men's Black and Navy Blue Serge at \$12.00;
worth \$16.00
Men's Black and Navy Blue Serge at \$16.00;
worth \$20.00
Men's Corduroy Suits at \$13.00; worth \$16.00

We have a full range of Buster Brown Suits,
two-piece Suits and three-piece Suits.
If your boy needs a Suit fetch him in

Men's and Boys' Reefers and Ulsters in Frelze,
Tweed, Knap, Duck, Corduroy, Leather.

In fact, anything you want in Clothing y
will find here

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Dodge's Celebrated Hygienic Bread

The only Machine-made Bread in the City. Mixed and made
entirely by Machinery.

Orders should be placed at once for

Christmas Cakes and Plum Puddings

Rye Bread Every Wednesday and Saturday
Ask the Driver for a Leaf.

Boston Baked Beans and Brown Brea
on Sale Every Saturday

Advertisers

SPECIAL AUDITOR'S REPORT ON CIVIC ACCOUNTING

Detailed Report of Mr. A. C. Neff Regarding the Book-Keeping Methods Employed in the City Offices

To the Mayor and Council
of the Corporation of the
City of Edmonton.

Gentlemen,
In accordance with instructions received I have read the three Reports made by your Auditor for 1904 upon the books and accounts of the Corporation, and upon the Financial Statements for the year ending December 31, 1904; also the reply made to the preliminary report by the Secretary-Treasurer, and the Report of the Finance Committee thereon.

I have had the assistance of several interviews with the Auditor, going over his reports paragraph by paragraph, and taking careful notes of the interpretation put by him upon those paragraphs which had not been clear to me.

I have made a careful study of the whole system of book-keeping and financial management throughout, receiving such explanations as I required from the Secretary-Treasurer and his staff.

I have found the Auditor's Reports not only voluminous, but exceedingly complex, and it has been necessary to analyse them to a simpler form in order to get the vital points exposed.

When I took up the matter I found that as the accounts for 1904 were not balanced in accordance with the Auditor's views, he had refused to sign the annual statements. The general tone of his reports is such as to print them with the statements would have made it appear, considering, as it did to me on first reading them, that there was something seriously wrong, thus opening the way to unfounded suspicion of the City's credit in the minds of ratepayers and investors. The Council were desirous of issuing and selling some debentures, but felt that they could not well do so until the statements were properly signed and certified for publication.

On enquiry of the Auditor I found that he had no doubt as to the accuracy of the statement of Cash Receipts and Disbursements, and as it appeared to me that that was the statement of chief importance, and the one in which the largest portion of the services for which he had been paid were involved, and in order to save the expense of a re-audit, I had him sign the Cash Statement and such other statements as he was willing to sign and a certificate covering the accuracy of the Cash Receipts and Disbursements and the posting, and had them presented to the Council in that form, so that the business might proceed.

The Auditor assumed the high authoritative ground of superior knowledge in discussing the technicalities of the balancing of the books and handling of certain accounts. For instance, in his second letter he says: "That the basic principles of a system of accounting applicable to any business are inviolable, etc." This sounds well as a theory, but there are usually several good methods of carrying out those principles in practice in any particular business, each of which may have its strong points, and there is no authority who may establish infallible standards, but we are left to personal choice of method, a matter of opinion or judgment based on experience and ability.

I quite agree with some of his suggestions for practical improvements, but I believe that if he had had more experience in municipal accounts as they are conducted in this country, and with the purchase and sale of debentures, he would not have "held up" the annual statement on questions which are largely matters of technical book-keeping, in which the public are not much concerned, and which should have been settled between him and

the Secretary-Treasurer, and the results reported.

I take it that the prime object of Municipal Accounts is to enable the Council and the electors to watch the Cash Receipts and Disbursements, and the Assets and Liabilities, more particularly *Available Assets* to meet *Current Liabilities*. What an investor looks to for his security, is the ability of the municipality to pay the taxes required by the debt, as shown by a comparison of the annual Debt and other charges with the assessment. I have not found either of these classes caring greatly whether there is a surplus or a deficit when comparing the assets and liabilities, because the assets representing a debenture debt are so largely of the nature of streets, sidewalks, sewers and what auditor calls "Concurrent" Assets; which could not be converted into cash, to pay debts, but simply show what became of the money. In view of this I entirely fail to appreciate the advantage to the credit of the City, which he suggests when he says in his first report that by certain manipulation of the entries for depreciation "there will be gradually built up a surplus of assets to be shown on the Balance Sheet each year indicating a firm financial standing and gaining for the city increasing prestige."

While I am favorable to it from a book-keeping standpoint, I have found very few municipal Treasurers in Ontario giving as much attention to balancing their books by keeping a Revenue Account and closing it off into Surplus or Capital or Reserve, or Balance Account as your Secretary-Treasurer has done. Of seven Ontario Cities (including Toronto and all the other larger ones) whose reports I have by me, or whose affairs I am familiar with, none report a Revenue Account; in fact the Edmonton Revenue Statement was the first I remember ever to have seen.

The Cash Statement and Balance is the one the electors are interested in.

Your City Charter Title XVI, Section 4, provides that: "On or before the first day of March in each year the auditor (or auditors) shall prepare (in such form as the council may by resolution direct) an abstract of the receipts, expenditures, assets and liabilities of the City up to the 31st of December of the preceding year including a statement showing the total amount of debentures authorized to be issued, the debentures actually issued these actually sold or otherwise, and how disposed of, and those remaining on hand, and shall make a special report respecting any expenditures made contrary to law and shall deliver the said abstract and report to the mayor who shall lay the same before the council at its next meeting."

There is no mention of Revenue or Capital Account in this section.

The Ontario Bureau of Industries require an annual statement of the Cash Receipts and Disbursements of Municipalities to be reported to them, but they make no distinction between Revenue and Capital. I have adopted their form of statement as the best I have yet seen, but I make the subdivision, and show the total of Revenue Cash Receipts and Revenue Cash Disbursements as some indication of the character of the council's financial management, though I look upon "value received for money expended" as a better criterion. The Revenue Account thus shown is, of course incomplete as it omits balances over from the former year, Revenues not collected, and expenses not paid, but taken with the statement of Assets and Liabilities it answers all useful purposes.

I have thus endeavored to make it clear that if the City books pro-

perly provide for furnishing the statements mentioned in the Charter they fulfil all legal and necessary requirements, and therefore that all questions in the auditor's reports dealing with the "Capital Account," as it is called, or with the balancing of "Revenue Account" or "Real Estate account," or "Sinking Fund Capitalization Account" into Capital Account are of secondary importance, mere matters of book-keeping economy, notwithstanding the great weight attached to them by the auditor. I, therefore, feel that they do not deserve the amount of attention which will be necessary in order to deal fully with the reports *seriatim*, and it would be much better if I were free to simply set forth my ideas of how the books and accounts should be conducted.

On going over the report of the Finance Committee on the Auditor's Preliminary Report, I find that they had reached what appear to me fair general conclusions on all main questions raised. In order to arrive at the vital meaning of each paragraph, I have had to condense the auditor's reports. In doing so I have eliminated most of the strong tone of fault finding which it bears, but feel that it can be spared, as not tending to the City's best interests. I have also inserted in their proper place the verbal explanations given me by him on the different questions. In order that his views as I have dealt with them may be available, I have appended my condensation. (See Appendix A).

Nearly all the questions raised by the auditor are based upon his own peculiar interpretation of how the Capital and Revenue Account are to be handled, as stated in the explanation to paragraph 2 in the Appendix A, that is, that Revenue and Capital Account be kept not as two distinct divisions of the accounts, but as two distinct and separate funds. The one arising out of the annual Taxes and other Current Revenues, and the other out of the sale of debentures. It is this view which makes it necessary to balance down Revenue from year to year instead of closing it off into Capital or Surplus Account. It also makes necessary the transfer entries for Real Estate transactions which are described in Paragraph 7.

Nearly all the difficulties he finds in the statements arise from this source, and are, therefore, of his own creation. The only part they effect of the statements which are required by the Charter to be published is the balance of the statement of assets and liabilities, and I have pointed out that any surplus or deficit shown by it is of so entirely nominal a character that it cannot be relied upon as having any real bearing upon the condition of the City's affairs. I notice that Toronto reports only its *available* assets and its *current* liabilities, and only reports the debenture debt separately by schedule, omitting entirely the assets it represents both fixed and concurrent.

Referring again to Section quoted from the City Charter, Page 3, it will be seen that it was the auditor's duty to prepare the statements and not the Secretary-Treasurer's. They were therefore in his hands to report as he saw fit, for they are to be considered as his statements, and he could have no real ground of complaint so far as they are concerned.

Taking up the condensed report I agree with paragraph 1, but think the re-construction proposed by the auditor would have increased the difficulties of the book-keeping without benefit to anyone.

Paragraph 2. I see no object to be gained by the added incumbrance of keeping the funds separate. No one is interested. The question of appropriation of debenture funds is much better handled in another way, which I will describe further on.

Paragraph 3. Very many business men fail to distinguish between Cash Receipts and Disbursements (or payments), which may include both Revenue and Capital items on either side, and Income and Expenditures (or Revenue and Expenses) which constitute a Revenue Account, or what we call a Profit and

Loss Account in commercial affairs, and which include open accounts as well as Cash Transactions. I notice the auditor confused these terms, and used the improper expression "Revenue and Disbursements" (one term for each class) all through his reports. I find a similar confusion of terms in a work on municipal accounts which, I understand, he read, but any good work on the Theory of Accounts will make the matter clear.

Paragraph 4. These transfers from Revenue to Capital are an entirely unnecessary encumbrance required only under the two separate funds proposal.

Paragraph 5. Note that he proposes two distinct Balances in the statement of Assets and Liabilities, the surplus or deficit of Revenue Assets, and the "Capital Account" which represents surplus of assets over liabilities. The first must agree with the balance of the Revenue Account, and to arrive at the whole or true balance at any time, you must take the two together. The nearest to his idea which I see any value in is that the appropriations made by the council to each Committee or to each class of expenditure, whether by means of the estimates, or by special resolution of the council, shall be recorded in red ink at the top of each Expenditure Account, and all held as a firm check upon the expenditures, only to be exceeded under a new resolution of council. In that case it is usual to carry over the balance of the appropriations, or to redistribute them by resolution near the end of the year, so that those which have a surplus help out those which are short of funds.

Paragraph 6. Revenue Account, or Profit and Loss Account, is a subdivision of the Surplus Account, and kept separate *only as a matter of convenience*, for the entries might all with propriety go direct to Surplus Account. As there is no such thing as profits in municipalities, the account is only used in Municipal Books as a means of balancing the books, and no statement is required.

Paragraph 7. Equipment and Real Estate should both be charged to accounts of those names as assets, and should be reported by the auditor in the statement of assets as such values as may be decided upon by authority of Council or Finance Committee, or anyone to whom they may delegate the duty. This comes under the head of deciding the form which the statement is to take, as mentioned in the Section of the Statute quoted.

If Real Estate is bought I would charge it direct to Real Estate Account. If any remains I would balance it down at the value put upon it, and balance off the difference through the Revenue Account to Surplus Account. This is simple and direct, and quite sufficient.

I would be slower in valuing up Real Estate than in valuing it down, but if the council are thoroughly satisfied of the permanency of a conservative increase, I do not see why they should not state it so in the statement of assets. As the books would follow the statement, the increase would go to the debit of Real Estate Account and through Revenue Account to credit of Surplus.

Paragraph 8. I quite agree with the auditor's suggestions here, and it should be so handled as to occasionally trace up tools and chattels belonging to the city.

Paragraph 9 and Paragraph 10. Concurrent Assets and Sinking Fund Capitalization. Under Title 26, Section 1. The City Charter provides as follows:

"The Secretary-Treasurer shall keep in his books two separate accounts of every debt, one for the special rate and one for the Sinking Fund, or for instalments of principal, etc." This Section, like the one previously referred to, is the same as the Ontario law. There is no subject in book-keeping considered more difficult than the proper handling of Municipal Debentures and Sinking Fund Accounts, and the accounts which arise out of them. There are but few who have made a close study of them, and authors leave the subject with a bare

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We are offering LARGE DISCOUNTS on all FUR COATS, JACKETS, RUFFS, MUFS, ETC., LADIES' and CHILDREN'S CLOTH COATS, MEN'S SMOKING JACKETS and BATH ROBES, LADIES' DRESSING GOWNS.

Dress ends and remnants of all lines of dry goods. Felt and all heavy lines of shoes and slippers, all broken and odd lines of boots and shoes.

DO YOU WANT ANYTHING IN

Crockery, China and Glass-ware or Toilet Ware.

NOW IS THE TIME TO MAKE PURCHASES AND SAVE MONEY

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Every once in a while we try to say something about the Heintzman & Co. Piano that hasn't already been said, and it can't be done. The

HEINTZMAN & CO. PIANO

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during its half-century of triumphant existence has been played and enthusiastically endorsed by the world's great artists. And so when one merely mentions the name "Heintzman & Co." he conveys to the intelligent listener everywhere—at home and abroad—all that could be said in column after column of rarest and most enthusiastic praise.

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In all Lines of Winter Goods will be the order of the day from now on, and if there is anything you require in the following lines be sure you give us an early call.

LADIES' CLOTH COATS
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APPLE PIES a specialty.
Try our GOLDEN ROY CAKES, only.

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AUDITOR'S REPORT Continued.

mention, even in high class English and Scotch works.

The Secretary adopted, I was told, the very best plan he could devise or find at the time, and the auditor does not suggest a better. The Section quoted above is intended as an imperative duty for the protection of debenture holders on the one hand, and of the ratepayers on the other, especially in the case of Local Improvements, but I have usually found it a dead letter, chiefly, I believe, because it is not understood. When properly applied it furnishes all the records necessary to show the history of a Local Improvement from the beginning of construction to the last collection of the special rate, and the extinction of the debt, and it provides a natural record of the "Concurrent Assets," and the entries necessary to the balancing of the books.

Local Improvements are of the nature of trust accounts and must be exactly kept, and the last year's rate should be adjusted by amending the By-law so as to collect the exact amount necessary to balance the accounts. The Section applies, however, with equal force to every debt.

I append a proforma set of accounts consisting of Construction Special Rate Redemption and Sinking Fund Accounts, which pretty well explain themselves.

The Construction Account is first opened to take care of expenditures. The Municipality borrow the money to pay for construction, and in turn loans it, or applies it on account to the Local Improvement. The premium or discount on the debentures must go direct to the credit of the Redemption Account, and not to Current Funds, because it is the direct product of the rate of interest which the debentures bear, and must play its part in the final adjustment.

In the case of a Local Improvement when construction is finished the total cost should be brought down to Redemption Account, as the amount of principal which is to be collected by the annual special rate. The balance of the account then constantly shows the amount still due from ratepayers, what is called concurrent assets in the reports.

Each year the Special Rate and Redemption Account receive credit for the annual levy for each through the Journal Entry charging the Tax Collector or Tax Roll Account with the year's Roll.

The Redemption Account also receives credit for the interest earned on the Sinking Fund, and the total amount on deposit in the Sinking Fund should exactly cover the total amount levied and earned, as shown by the credit side of the Redemption Fund. In the case of General Debenture Debts for public buildings, etc., where it is desirable to let the construction account remain as representing the asset, it becomes necessary to write off to Redemption Account, otherwise you show a double asset which does not exist, or if it is thought that depreciation equals the levy it may be written off direct against the asset.

In order not to encumber the General Ledger with details of these special rate and Redemption Accounts, it is desirable to have there one general controlling account each for General Debt Special Rate, General Debt Redemption and General Debt Sinking Fund, and a similar set for Local Improvements. These accounts would receive all the postings for all the debts. The separate or individual accounts, which constitute the details of these to be kept in a subsidiary ledger for the purpose, and must be so kept that when a schedule or trial balance is taken off the sub-ledger it will agree in totals with the controlling accounts in the General Ledger. That is, the General Ledger Accounts show, in total, and the special rate Ledger in detail, the condition of the several rate and Redemption Accounts. The Sinking Funds may usually be kept together in one Bank Account, unless it is desirable to keep the Local Improvements separate. I should have said that the Water Works and Electric Light Debentures may also be kept separate from City General Debentures, for the reason that the interest and Sinking Fund charges should go against their Revenue.

The above use of the sub-ledger requires double posting from cash book and journal, in total to general ledger, and in detail to the sub-ledger. The Sinking Fund interest requires to be fairly distributed by schedule over all the accounts which participated in the earning

of it. Many Municipalities keep each Sinking Fund on separate deposit, but I see no necessity for that. It appears to me that the easiest way to get the accounts now started on a proper basis, is to get a suitable book, begin with the oldest debt now current, work up all the accounts from the facts up to, say, December 31, 1905, prepare a schedule and start the new accounts in the general ledger with the totals of the schedule; let these totals play their part in a new statement of assets and liabilities, and start the Surplus Account anew with the balance of such statement.

Paragraph 10. The balance means so little that I consider it unimportant if it is so.

Paragraph 11. See my note on Paragraph 5. I consider them as Available assets against Current Liabilities, but would not separate Revenue Balance from the remainder of Surplus.

Paragraph 12. I understand council instructed the Rice Street and College Avenue extension to be written off, as I believe they had a right to do. In my view it was immaterial whether it was written off against Revenue or Capital, as one is part of the other, except that the Revenue Account was reported without showing the item, and then the point might come under the head of reporting, "as the council may direct." If it was right to value up the Real Estate, the entry for it is correct enough as it is, though it might have passed through the Revenue Account on the way to Capital or Surplus Account.

Paragraph 13. There is no connection whatever between the different amounts which may have been written off Real Estate in former years, and the amount of Real Estate on hand, unless it could possibly come about by the auditor's peculiar method of handling Real Estate transactions as described in Paragraph 7, and which I am quite free to confess, I have never come across before in Commercial, Financial or Municipal book-keeping. If Real Estate was increasing in value the profits or increase written off to Revenue would reach the highest point when the Real Estate was all sold.

Paragraph 14. In this he repeats that when Real Estate is sold it must be written out of Capital to Revenue, which seems to me absurd. It is one result of the idea of two funds.

Paragraph 15. Of course the balance sheet as drawn could not agree with his ideas, because it was on a different basis. Had I drawn it, I should have a third different result.

Paragraph 16. This was a poor arrangement but the best that could be devised from the light available. Under Paragraph 9 I have described my substitute, which will be found a complete and simple method.

Paragraph 17. The By-laws as passed state an amount to be levied annually, which, if invested to earn a certain rate per cent., will cover the debentures when they mature. A memorandum should be kept for each By-law, either on the margin of the Special Rate Account, or in a book for the purpose, showing the amount of Sinking Fund which should be on hand at the end of each year, and this should annually be compared with the amount at credit of the Special Rate Account and in the Sinking Funds. If there is a premium on the debentures when sold, it should go into the Sinking Fund, which would then be in excess from the first, and must remain so to the last year of the debt when the By-law should be amended so as to adjust the last rate to collect the exact amount necessary to close the account. Such an adjustment is provided for in the Ontario Statutes, but I do not find it in your Charter.

It is practically impossible that the Sinking Funds should earn exactly the rate they are calculated to earn. Often they are short through neglect. The fact that they are over is evidence that they have been properly invested and cared for.

Paragraph 18. These coupons should not have been paid into the Sinking Fund until due, unless it was to increase the fund to an amount large enough to buy paying securities which were then available and judging from the balance at the credit of the Sinking Fund Bank Account at the end of December, 1904, this does not appear likely.

Paragraph 19. The explanation given by the Secretary-Treasurer of this transaction is that while the rate of interest was raised from 4 1/2 to 5 per cent., and the consequent premium was not placed to credit of the Local Improvement, there had been a heavy reduction in the assessment from 75 per cent. of the

whole cost down to 6c. per foot, which is about 50 per cent. of the whole cost. The auditor says this By-law was not produced to him. The minute which was shown me is a Local Improvement report dated April 28, 1904, which sets the assessment at 6c. per foot to cover a cost of \$1.05 per foot and interest for forty years. At the same time I have some doubt whether the Local Improvement is not legally entitled to the premium. As the Local Improvement did not get credit for the premium, it appears to me that the extra cost to them is 1/2 per cent. per annum instead of 1/4 on \$36,000 for 40 years.

Paragraph 20. Since the Auditor's Preliminary Report was written a new cash book has been put into use which is a great improvement on the old one. The only object in using extra columns is as a convenience to gather items of the same kind into monthly totals for posting to the ledger. There is often a tendency to overdo this, and provide columns for items which do not occur often. As the Cash Receipts are all deposited and all payments made by cheque, a column for the bank is not so necessary as it would otherwise be, but there would be an advantage in a column for Bank Deposits next to the total column of Receipts, thus showing the deposits side by side with the Receipts. If the sundries column were next the particulars it would be easier to post.

Paragraphs 21 and 23. I prefer that all bills and vouchers be filed attached to the cheque by which they are paid, so that all particulars come before the auditor together, including the authority for payment. If they are filed in trays like vertical filing, in order of voucher number, being folded only to voucher size, they are more convenient to handle than when folded smaller, and they save the work of endorsement.

I append a set of forms for Voucher, Pay Roll, report of Purchasing Committee, and Report of Finance Committee recommending payment. If these reports are prepared with a carbon duplicate they make a handy record, the Committee keeping one and sending the other on. At present separate cheques are made out for each name on a Pay Roll, and each name is entered in the Cash Book. This might be saved by using a form of Pay Roll like the one given, and filing it as a voucher, a cheque being issued for the amount of the Pay Roll but the money being paid by envelope system and witnessed by a representative of the Treasurer's office, and by one of the engineer's staff, say, at the downstairs office.

Paragraph 22. If vouchers are charged to the wrong account, of course, the accuracy of both accounts is spoiled, and if one of them is a Local Improvement Account, what is really a Trust Account is thus affected, and the utmost care is necessary to prevent error. Those of which the auditor complained were mostly corrected before the books were balanced.

Had I been auditing I should have had the error corrected and would have reported the corrections or not, as seemed most judicious.

Paragraph 23. Certainly the purchasing system and paying system wants tightening. In addition to what the auditor recommends, I would add that an order should be issued for all purchases, signed by proper authority, and the bill should be initialled by the party who received and checked off the goods, and the Treasurer should compare the order and the bill before making out the voucher. I do not quite see how it is feasible to have the authority of the auditor, I would rather have the committee pass the bill, and the auditor afterwards see that it had been done.

Paragraph 24. I agree with the auditor's suggestion for books of receipts, but with this difference. I would have the books so made as to get a carbon duplicate instead of a stub of every receipt issued. In order to save an envelope and stamp, as is now done, it may be necessary to send out the carbon duplicate, it being made of thick paper or card, the original remaining in the book. This proposal is quite feasible, and I certainly think there should be more check upon the Cash Receipts, so as to remove as far as possible any chance of doubt as to whether all collections are accounted for. The numbers are a vital part of these forms.

In case of taxes it is a much used plan in Ontario cities, and a convenient one where there is much rush on last day for payment, to issue the Tax Bill with a counterfoil so arranged that by use of a carbon sheet the Bill and Counterfoil are written at the same time. Then

when payment is made all that is necessary is to stamp the receipt on bill and counterfoil, tear off and file the counterfoil, and pass on the next. At the end of the day the counterfoils are fastened together in a package and entered up in the Tax Cash Book. If this idea is favored I will supply a form if necessary.

Paragraphs 25 to 28 are pretty well covered above.

Paragraph 29. Referring to the Secretary's remarks about transferring the Street Sprinkler to the Current public works account, it appears to me he also was endeavoring to keep the "debenture assets" quite separate from "Current Revenue Assets," although he objects to balancing down the Revenue Account from year to year. I believe it is quite right to include in a general debenture By-law any expenditure out of Current Revenue for permanent improvements, even including, I should think, Fire Equipment, but I do not think it at all necessary or advantageous to keep the expenditures separate, and transfer from one to the other, back and forth, in a vain effort to keep them so. It is always easily seen by ordinary book-keeping whether the expenditures for the purpose authorized were equal to the debentures issued, and that is all that is required. The two fund plan will not do better.

The simple "Fire Equipment" Account is all that is needed to show the situation.

Paragraph 30. Dealt with under Paragraph 12.

Paragraph 31. This is a matter of personal controversy. My memorandum of how the cash balance was made up shows the position quite clearly. There may be a question of dates involved.

I think it highly desirable that the electric light year should close December 31, same as other accounts, as the adjustment shown, and which is necessary if January receipts from Electric Light are to be included in the year will always, I think, be awkward and unsatisfactory.

Paragraph 32. Surplus of assets over liabilities is probably the best title, as it can only be called "capital" by a stretch of imagination. The common practice is to keep this, the balancing account, under the name of the Municipality.

Paragraph 33. I think it desirable to have the actual properties and the chattels go into the Statement of Assets at a fair valuation. I have had some experience of the importance of this. In 1894 I prepared the statements for settling the demand of the City of Toronto upon the Township of York for its share of the value of the tangible assets of the Township which belonged to those surrounding villages which had been taken into the City during the ten years of its rapid growth. When before the Arbitrators I had no difficulty in entirely discrediting the ten years' statements of assets and liabilities of the Township, and so prepared the way for a revision of them upon a truer basis.

The township could not, of course, be expected to pay out a share of the value of streets, etc., and concurrent assets, but only of the tangible assets at a fair valuation, and from that point of view it seems better to have the statement deal with these only.

Paragraph 39. I think it may be found better to prepare an accurate statement of assets and liabilities, and start new accounts.

Paragraph 40. I doubt if many of those who see the statement would get any advantage from the unusual subdivision of the balance sheet into four parts, balanced separately from each other.

I believe the form I propose will be found much more useful. (See the two forms in appendix B and appendix C.)

As construction accounts are monies expended for which debentures are to be sold, and the proceeds go to pay off the Special Loan Bills Payable, I put them into Available Assets, and include the notes in the Current Liabilities, and pay no attention to the Revenue Balance or to the balancing down of the amount of unauthorized expenditure. It seems to me that balance is only required because of an unnatural sub-division. I see no object gained by separating the Local Improvement. In fact, as I have said before, I would leave out all but the tangible assets.

Paragraph 41. As I have said elsewhere, I consider this immaterial because the assets which go to make up the surplus are so largely intangible.

Paragraph 42. These points have been fully discussed. See note on Paragraph 13.

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AUDITOR'S REPORT Continued.

Paragraph 43. It will usually happen that debts are carried over. They should all as far as possible appear in total in the Statement of Liabilities, so that the new council may know what legacy from the old council they assume.

Paragraph 44. I think the Electric Light years should end at Dec. 31, the same as all others. I think it desirable to report a Revenue or Profit and Loss Account for the Electric Light and Water Works. The Electric Light Operation Account, as reported, is evidently a mixed account. It starts as a Cash Receipt and Payment Account with cash balance, then to the cash balance is added the other available assets to find the total surplus, there being no debts reported. The difference between last year's surplus \$8215.29, and this year's \$11069.81, is the year's net revenue \$6454.52. It being a cash statement the balance \$3034.29 is quite correct. It is a very simple and yet effective statement, but should have shown the surplus of 1903 and Net Revenue for 1904 as above. The auditor's statement (See appendix for copy) is a purely Revenue statement, and does not separate the cash transactions. On attempting to check it up with the Treasurer's statements, I find it exceedingly difficult to trace the connection. Instead of starting with the net surplus of 1903 \$8215.29, it omits the liabilities then current, and starts with the assets only. This fact is lost sight of in the calculation, and if you add \$100, the amount of meters, etc., which he disregarded, to his surplus of \$7369.89, and correcting a 5c. difference, you have \$11,069.81, the Treasurer's surplus.

The auditor's statement is drawn reversed from the usual form of Revenue Accounts, in which Revenue appears on the credit side and expenditures on the debit side. The expenditures are under the head of "disbursements," though they include adjusting entries which were not cash transactions.

If the meters are included in the expenditures for the year, and are practically new at the end, it seems

to me unfair that they should be charged wholly against the Revenues of the one year, and I think they are properly included in the assets, but some depreciation should not doubt have been charged. Of course only meters bought out of Revenue should be considered. So far as these points are concerned, I think the Treasurer's results are nearest correct. The auditor uses a second statement in order to dispose of the meters, etc., which he transfers out of Revenue to Capital. The coal bought for January must of course be charged and the inventory taken at January 31, as the account closes then, but the dates should all go back to December 31. Insurance premiums should also be balanced down. These two will offset each other to the extent of the amount of additional coal to charge.

Paragraph 45. Re Water Works Operation or Maintenance. He says the \$1610.34 interest on construction loans should not be charged to operation, then in the next paragraph says he would charge the whole amount of interest on construction loans, \$10,331.67, to operation. I have always been accustomed to treating all interest on construction as chargeable to construction account, for usually there is no Revenue to charge it against. It is also usual for engineers to include it in their estimates in arriving at the cost to provide debentures for.

"Misappropriation of funds" is a serious charge in Municipal affairs, and surely could not arise out of the form in which a statement is drawn. The question is whether it was the duty of the Treasurer to set aside the special assessment as a special deposit to meet the debenture interest, etc. Evidently the debentures are not yet sold. In that case the matured coupons will be detached before sale, then the assessment should be applied in paying the interest due the bank on the Current Loan as it stands from the date of the debentures. The Sinking Fund meantime should be set aside, and if possible invested in the same bonds by withdrawing sufficient from sale.

The amount of this special assessment should be included in the general liabilities under the head "Debenture interest Payable in 1905."

Tax discounts should always be charged to general fund, and never to a special assessment, otherwise the special assessment comes short. It is a special inducement to prompt payment which the general rate must pay for. The Ontario Statutes provide for it, but I do not find it in yours.

Paragraph 47. This has been fully dealt with under Paragraph 17. Paragraph 48. If the item "unsold debentures" in the statement of assets were stated as "construction accounts," being expenditures on construction which are to be covered by sale of debentures, either general or Local Improvement, and which are in the meantime represented by special loans from the bank for construction purposes, this question here raised would not arise for all I gather from the point is that the \$20,000 will not go into the general debt. The fractional lots must, of course, eventually go to the credit of the construction account, and reduce the amount to be raised.

Paragraph 49. This is the old question, and will be fully provided for by the special Rate and Redemption Accounts which I recommend.

Paragraph 50. "Misappropriation of funds" could not take place under such circumstances. The debentures referred to are General Tax Debentures levied for by a General Rate over the same Rate-payers as the town rate.

Paragraph 51. See my note on Paragraph 45. Last Paragraph.

Paragraph 52. This condition should not exist. The account to be charged should always be quite clear, and should be accurately followed. At the same time as the statements are the auditor's statements, I think he should have had the corrections made, prepared accurate statements, and then reported the difficulties he had met with, instead of tying up the year's statements in a deadlock.

Probably if voucher forms are used which provide for showing the accounts to be charged there may be improvements in that matter.

General Notes. I notice that the Treasurer has adopted Mr. Powis' method of writing the Collector's Roll upon the books. Under this the amount of the Roll goes to the

credit of "Assessment Account." I believe the suggestion of that method arose through a misconception of the meaning of a clause in the Ontario Municipal Act, under which it appeared as though every payment on taxes was to be analysed into the different rates it was composed of and so credited. A very much simpler and better way is for a journal entry to be made, when the Roll is ready, something like the following:

Tax Collector or Tax Roll 1905, Dr.
For Total Net amount of Roll.

To Local Rate for amount of general city rate.

To general Debt Special Rate Account (per schedule).

To General Debt Redemption Account (per schedule).

To Local Improvement Special Rate Account (per schedule).

To Local Improvement Redemption Account (per schedule).

For special rates to cover principal and coupons:

To Public School Board for amount of rate.

To Separate School Board for amount of rate.

Then as the collections come in they go to the credit of the collector or Tax Roll, 1905, and the balance constantly shows how much is uncollected on the Roll. Any rebates may be entered by a reversing journal entry, or by crediting them as cash received on the taxes, and then charging them as rebates paid out through the cash.

When all the amount which appears on the Roll for the Public School has been paid over and charged to them, their account will close. The special rate and redemption accounts have been explained before. A school grant I would put direct to the credit of the School Board when received.

The Treasurer has recently adopted a good plan of columnar analysis of the more important expenditure accounts in the ledger. As most of the ledger accounts have the entries confined to one side only I would recommend a ledger page with three money columns side by side headed "Dr., Cr., Balance." I would arrange the accounts in the next ledger in as near as possible the order of the statements, and would leave sufficient space for each account for several years, so that the order might not be interfered

with by transfers of the accounts, for as long a time as possible.

I would have the Construction Accounts in a section of the ledger by themselves. I treat Debenture Payable Account in every way just as I do Bills Payable Account in a commercial ledger, and a Sinking Fund Account in every way as I do an ordinary investment account. It is debited with all that goes into it, and the amount actually accumulated there, and in the Sinking Fund investment account are the cash assets we have on hand to meet the debenture liability. My Special Rate and Redemption accounts take care of the other side of the question as to what has been raised, and how much there is yet to raise. These accounts never come in direct contact with the Sinking Fund, except when interest is charged up to the Sinking Fund Bank Account, and credited to the Redemption Accounts.

There appears to have been a system of journal entries necessary to keep the Sinking Fund Accounts in the past. All cash entries should go direct to Sinking Fund and Redemption Accounts in a natural way.

The General Tax Debenture Account has entries transferring amount to Capital Account. When debentures are sold the face amount of them should go direct from cash to credit of this account. When debentures are paid the amount should go direct from cash to the debit of the account, just the same as any Bills Payable Account, the balance is the amount outstanding.

General Debt Sinking Fund. This should be a Bank Deposit Account, charged with all the cash deposited there, and interest earned and credited as a deposit, and credited when the amount is withdrawn for investment or to pay debentures. The entries all come direct from the cash book. I have substituted the word "debt" for "tax" in the title. The Treasurer has a special Bank account outside of the regular books and I think the account should be right in the general ledger and the special cheques pass through the cash book.

General Debt Sinking Fund Investments.

When funds withdrawn from the Sinking Fund are invested they should be charged to this account

with full particulars as to nature of investments. If payments on investments come in, they go to the credit of this account, and are deposited to debit of Sinking Fund deposit account above mentioned, the entries going through the cash book. The balance of this account shows the amount of investment on hand. If necessary to keep Local Improvement Sinking Fund separate, the above two accounts would be repeated for Local Improvements. If debentures mature, an investment may require to be cashed and the cash to go into Sinking Fund deposit, then withdrawn to general cash to pay debentures. After which the Debentures Payable will be less by the same amount as the Sinking Funds.

The "General Debenture Expenditure Account" has been what I call a Construction Account.

Under my suggestion the sinking fund ledger would take on an entirely different character, consisting instead of a Special Rate and Redemption ledger, with the two accounts for any debt facing each other on opposite pages. The deposit and investment accounts to be entirely in the general ledger, and I would not exceed the four Special Rate and Redemption accounts there which are mentioned below. The mistake must not be made of trying to include Sinking Funds in the cash on hand, as I have sometimes found Treasurers doing.

Your Secretary-Treasurer occupies five positions which in Ontario are thought incompatible, and two of which are seldom occupied by the same person. These are Finance Commissioner, Secretary or Clerk, Assessor, Collector and Treasurer; occasionally a Clerk is Treasurer also, or a Treasurer is Collector also, but usually their duties, as provided by law, are so arranged that one checks the other at a number of different points.

It seems to me that the department should be subdivided, so that the Secretary or Clerk or Manager's department does the assessing and everything of such nature as forms a check upon the funds and the other department should be that of Treasurer and Collector. I think these might both be under the Finance Commissioner, but they should certainly be rigidly separate. Whether they are separate or to-

gether, I have always considered it one of the auditor's most important duties to be sure that all proper revenue has found its way into the cash receipts. Once there, the matter of checking the expenditure is not nearly so difficult. For instance, without in any sense suggesting that such a thing has ever occurred, there is now only the auditor's check to prevent a number of properties from being omitted from the Tax Roll, but collected for private benefit, or to prevent the roll from being short added \$1000 and the benefit taken.

The Roll of 1904 amounts to about \$70,000, and is thus the most important item of the audit. It is to the Treasurer's interest to be protected from any possible imputation of that kind, by having all necessary safeguards thrown about the Cash Receipts, so as to make it perfectly clear that the administration of the finance is regular. He should insist that the auditor shall give him a clear certificate in detail. This is to my mind vastly more important than any question whether the book balance shall be partly in Revenue or all in Capital or Surplus.

In nearly every case of trouble over municipal finances which I have been in, the auditors had failed to properly check the sources of receipts, and had neglected to watch the Bank Account, to see that the funds were never allowed to fall short from any cause.

Within this year, on checking up several years' rolls of Ontario Municipality I found that there had not been a perfect system of test, and that the collector had not been made to account for the true amount of the Rolls.

I have looked over your Rolls, and the method of handling the collections, and outside the question of Receipts, which I have discussed elsewhere, everything seems to be on a fairly satisfactory basis.

I have also examined the record of Local Improvement rates, and I think very satisfactory provision has been made for being sure that none of the Annual Levies are being omitted. My proposal as to crediting the annual Rolls to the individual Special Rate and Redemption accounts provides a further check upon them.

The auditor should each year go

AUDITOR'S REPORT Continued.

carefully over the roll to see that each special rate is provided for.

A recapitulation sheet in the back part of the special tax roll would assist in this.

The Tax Arrears Book seems cumbersome. It provides a place for every lot in town. Only a few are required. It seems to me a better plan would be to provide a page for each street or block which has arrears against it. A Loose Leaf Ledger would operate well.

Licenses and Dog Taxes are registered, collected for and issued by police. In some cities they are issued on production of a receipt from the Treasurer, thus forming a check one upon the other.

Police Court Cases and fines seen to be recorded so as to furnish reasonable check. The Treasurer's office does not issue a receipt for weigh scale fees, but receipts in a book for the purpose, it is therefore particularly necessary for the auditor to check up between the two. I think it desirable that the seal tickets should be numbered consecutively and that the register should account for every ticket.

Water Works Rating is first taken in the Inspector's pocket book, then entered up in the Engineer's Record book where rate is set, from this the books are revised. It is necessary that the auditor should satisfy himself that all changes have been duly made, and that the roll has been properly forwarded from year to year.

In my inspection of the books I noticed the omission of the auditor's marks in many places where I naturally expected to find them and on enquiry of the clerks and of the Secretary-Treasurer and of himself, I found he had not taken such precautions for the protection of the Corporation and its officer as was properly expected of him. He had vouched the cash book and checked totals and posting. He had apparently compared the Local Improvement Rate book with the special rates in the Roll, but he claimed he had not been paid enough to warrant him in checking the Tax Rolls, and he had not even applied the usual tests. He had not audited the Tax Arrears book, the reason given being that it was not ready.

The Water Rates Roll for three quarters bore no evidence of having been checked, and he had not been aware of the existence of the engineer's record of changes in ratings.

His check of the Electric Light Registers was of the postings only. In the weigh scale book I only found an initial in one place to indicate checking of totals or with the Treasurer's cash book.

The Police Court Docket bore no evidence of ever having been checked with the Treasurer's cash book during the two years of his term. He was not certain of having seen the securities belonging to the Sinking Fund, but on enquiry of the Secretary-Treasurer I was told that he had seen them.

I made hurried tests of these several points to satisfy myself of the probable honest administration of the funds, but I think the council should consider whether the present auditor had not better be instructed to make a special audit of such ground as has apparently not been covered.

While I have made a number of recommendations for changes in the books, etc., their general condition compares favorably with what I am accustomed to find in Municipalities, and while the Secretary-Treasurer was disposed to resent any unwarranted dictation as regards his duties, I found him ready and willing to accept and apply any helpful suggestions.

I have endeavored to cover all matters which appear to require attention, but shall be ready to answer any enquiries which may be necessary to assist in getting the book-keeping and financial management of the City in such condition as its growing importance demands.

Respectfully submitted,
ARTHUR C. NEFF, F.C.A.
Chartered Accountant.
Toronto, Dec. 23, 1905.

APPENDIX A. (1). AUDITOR A. R. TOMLINSON'S PRELIMINARY REPORT.

Condensed as I understand it and with the Auditor's verbal explanations added.

I have numbered the paragraphs for reference.

1. System of Book-keeping is inadequate; requires reconstruction.

2. Should be divided into current and capital transactions (EXPLANATION) I found he had the idea the revenue and capital should be strictly kept as two distinct and separate funds, but with closing

transfers from one to another.

3. Current accounts deal with these "sources of revenue" and "avenues of expenditure," which are basis of Revenue and Disbursements statement.

4. Disbursements out of revenue now include certain Capital Assets, which should also appear in Capital Section of accounts and so increase Capital Account which represents Surplus of Assets over liabilities. (EXPLANATION) If equipment such as a Street Sprinkler, or any other Capital Asset is purchased out of Current Revenue Cash during the year, an entry should be made at the end of the year to transfer from Current Revenue to Capital Account.

The fixed Asset Account (say "equipment") will be debited and Cash credited when payment is made. Then at end of year Revenue Account will be debited and Capital credited in order to arrive at Revenue balance that is, surplus or deficit for the year.

5. Revenue and Disbursements Statements should show on one side the Revenues, and on the other operating expenses, and expenditures on Capital Account, the balance surplus or deficit will appear in Balance Sheet and Balance Current Account or first division of balance Sheet.

(EXPLANATION) The deficit or surplus in Revenue Accounts should counterbalance the difference between Current Assets and liabilities of year then depreciation should be debited to Capital Account and credited to the account or the Asset depreciated.

Revenue balances should not be carried to Capital Account.

Current Accounts payable are debts of year to pay.

Current Accounts Receivable are taxes etc., of year to come in.

6. Revenue Statement corresponds to Revenue Account in Ledger when books are closed.

7. In past Revenue Statements have not given all Revenues collected, or collectable, nor all expenditures of Current Funds. Expenses in Capital Account (Equipment, etc.), are in accounts as expenses and City Hall property which cost \$2,500, and was charged to Real Estate Account, has not been added to Capital Account (the controlling account of fixed assets) and does not show improvement in City's position.

(EXPLANATION) Expenditure of the year must be charged to either Revenue Account or Debenture Capital. The \$2,500 paid for City Hall Property was charged to Real Estate Account. Had it been charged instead to City Building as an Asset, there would have been \$2,500 more Real Estate Revenue to transfer to credit of Capital Account, or more properly the whole amount should have been credited to Revenue Account having been spent for revenue purposes. Thus, if Real Estate has been bought for \$2,000 in one year at time of purchase, he would debit Real Estate and credit Cash \$2,000. At end of year he would debit Revenue and credit capital \$2,000. If it were sold the next year for \$10,000, he would Dr. Capital and credit Revenue \$2,000, then would Dr. Cash and credit Real Estate \$10,000, and finally would Dr. Real Estate and credit Revenue \$10,000. At present while capital has been increased by increased valuation of Real Estate, no debit to Capital has been made when properties were sold.

8. Recommendations opening "Public Works Equipment Account" with annual valuation and adjustment with book record of tools, etc.

9. The Capital Accounts are for public utilities paid for out of Debenture Bonds, that is, fixed or permanent Assets, such as buildings, etc., and also Bonuses and sewerage and bridge construction which have terms concurrent assets. In case of concurrent assets annual increase in Sinking Funds or payment on principal (if instalment bonds) is written off as depreciation each year so that the asset agrees with the remaining liability. In case of fixed assets, the collections or payment, instead of making a corresponding depreciation in these assets take on Capital value in as much as these liabilities have been decreased, a credit being made to Capital Account, and so build up a surplus of assets in the Balance Sheet indicating firm financial standing and increasing prestige.

(EXPLANATION) Concurrent Assets simply represent the unprovided Liability in cases like Railway Bonus, etc.

10. Both Concurrent and fixed assets have been decreased too fast so that the general debt is in excess of assets. (See Capital Account).

11. In Capital Accounts credits

are Revenue Balances being balance of Current Accounts receivable over Current Accounts payable. These are Cash available for expenditure and should go forward to next year for use, as Revenue.

(EXPLANATION) Revenue Balances should not be carried to Capital Account.

Current Accounts Receivable are taxes, etc., of year to come in.

Current Accounts Payable are debts for year to pay.

12. Capital Account also is credited with increase in value of Real Estate. Debits include part cost of Rice Street and College Avenue extensions improperly written off here, balance is credit \$11,769.37, but if we charge back improper items for Real Estate and Revenue balances will show a deficit of \$5,931.80, which if true would effect City's credit.

(EXPLANATION) Part cost of Rice Street extension having been written out in 1904 direct to Capital Account did not go through Revenue Account, as it should have done.

13. A curious feature that Capital Account has received Real Estate increases of \$14,098.94 to end of 1903, while properties owned by the city at that date were only valued at \$13,398.32.

(EXPLANATION) He thinks it impossible that the \$14,098.94 can be in harmony with the \$13,398.32.

14. There will be a surplus of Capital Assets when books are properly systematized. If Real Estate is written up now must be written back again when sold, and cause decline in Capital Surplus. Also property is practically worth no more than cost until it is sold when the proceeds augment Revenue Account.

(EXPLANATION) Value of the Capital Assets including property held for use should be appraised each year at reasonable market value, as value is increasing rapidly. There have also been errors in Depreciation written off. There is no object in writing up to Capital the increased value of property held for sale, when it may next year be sold, and must then be written out of Capital again to Revenue, thus effecting the yearly comparison of City's Surplus.

15. There has been no adequate conception of a municipal system of book-keeping, and it is conceivable that a balance sheet cannot be correct.

16. There is an account called "Sinking Fund Capitalization" required by the way assets are depreciated, writing off fixed per centage annually, say 5 per cent. per annum where 20-year debenture issued does not agree with amount collected and earned, in earlier years is too much, in later years is too little. The "Capitalization" is the difference between amount collected and earned and amount written off.

17. Sinking Funds should be properly tested each year; both are now in excess.

(EXPLANATION) See Sinking Fund Account calculations in the printed reports from year to year. Calculated on basis of full amount remaining in the fund entire year, shows amount short or over earned. 18. General Tax Sinking Fund owns City Debentures on which in statements are due in year following collection of rate therefor. Amount \$10,000, payable June 1st, 1906, was in November paid into Sinking Fund where it earned 3 per cent., while current funds cost 6 per cent.

19. Local Improvements Sewerage 5 per cent Debentures for \$36,000 repayable by special frontage assessment were sold to pay 4 1/2 per cent., or at a premium of \$1267, and the premium was credited to sewerage extension account for 1904 which makes a difference to the local improvement of \$2,500, or 8 per cent. on the loan, on account of the extra 1/2 per cent.

20. Cash Book has ten columns for disbursements, but only one for Revenues. Should be columns for all more important Revenues for monthly posting.

21. Cash Voucher filing system is antiquated and vouchers themselves unsatisfactory.

22. Many vouchers are charged to wrong account. (See examples).

23. Suggests use of printed voucher, showing department charged authority of commissioner, certificate of correctness by clerk authority of auditor, and receipt of customer, vouchers to be filed, etc. in numerical order, and invoices filed alphabetically.

(EXPLANATION) A present financial commissioner may order and put through and pay bill without much check upon him.

24. Recommends books of printed receipt forms properly numbered

on page, stubs with two columns for collections and rebates and discounts to be gathered into daily totals, use to be compulsory, separate books for each department, and a book for sundries.

AUDITOR'S SECOND LETTER. IN REPLY TO SECRETARY-TREASURER.

25. Very drastic changes will have to be made before the accounting of the City will be satisfactory to an intelligent critic.

26. In answer to statement of Secretary-Treasurer, endorsed by finance committee, that accounting systems are subject to the individuality and point of view of the book-keeper, would say that the basic principles of a system of accounting applicable to any business are invariable. The Secretary-Treasurer has not comprehended what these principles are, and his public statements have not given accurate or intelligible results.

27. Secretary-Treasurer said that inaccuracies in charging accounts were result of improper information, but they have mostly been corrected since in accordance with authority on vouchers.

28. Disputes the Secretary-Treasurer's statement as to sending for a new Cash book.

29. The Secretary-Treasurer now proposes in effect that the Council of 1905 may sell to the general debenture account a street sprinkler bought out of Revenue in 1903, and thereby raise Revenue to be used by them as they think fit.

There was no reserve in existence, either from revenue surpluses or profit on Real Estate at end of 1904, to represent the Revenue Surplus of previous years, which Secretary says were carried to Capital to "at rest." During 1904 \$3234.70 part cost of Rice Street and College Avenue extension was debited to Capital Account to offset imaginary reserve there. Should have been charged against Revenue, but was \$791.86 more than Revenue Surplus of \$2442.84 shown by the Current Account at close of 1904.

31. The Secretary reported there was no Bank overdraft at New Years, whereas there was an overdraft at Imperial Bank of \$3282.76 and cheques outstanding amounting to \$8630.32, while there was a revenue deficit of \$5827.47 to carry over against 1905.

Concluded on First Page of To-Day's Regular Edition

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AN A1 INVESTMENT

An Advt. in the "BULLETIN."

Our Sale and Want Column

Two lots near C. N. R. \$750 each; terms.

One lot near Alberta Hotel \$900; terms.

A Snap—New house, seven rooms, just finished, \$1800; terms. The lot is high and dry.

On Jasper avenue, several splendid twenty-five, thirty-three and fifty feet frontages, and close in. The prices are low and terms. Sure sellers in the spring at well advanced prices.

Special offer—25 feet frontage near Post Office on Jasper avenue, lot \$10,000. Good terms. This will be picked up quick.

First street. Several good propositions at \$200 per foot frontage, terms.

Warehouse sites. Facing the C. N. R. 2 lots, 150 foot frontage on Mackenzie for \$8,000, top of Fourth street and also two lots 150 foot frontage on Mackenzie for \$5000 per Fifth street.

Wanted. Strip for 240 acres, at C.N.R. Reasonable price paid and all in cash.

For cash only. We can sell you 20 lots on the Norris estate for \$1350 close in. It is impossible to get anything to bear this proposition in Edmonton real estate market. Only fancy—\$65 per lot. Owner must have money by 21st December, hence the sacrifice.

Here is another good thing: Two high and dry lots across the C. N. R. track for \$750 each, and terms. Have you noticed the rise lately across the track? We have several single lots there at \$750, terms.

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Several lots on First, Second, Third and Fourth streets, West End, north of Jasper, from \$2000 up to \$4500 each. All good safe buying and sure of increase in value before many months.

Improved farms. There is sure to be a rise of values in the spring. We have several snags at present in Stony Plain, Clover Bar, and Sturgeon. What we cannot show you in good value will be hard to find from \$10 to \$40 per acre and close in to Edmonton City.

Unimproved farms. We have several large tracts of country lying along the new railroad line from \$6 per acre and easy terms. The best of deep black loam and clay subsoil and partly clear of brush, plenty of good water.

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